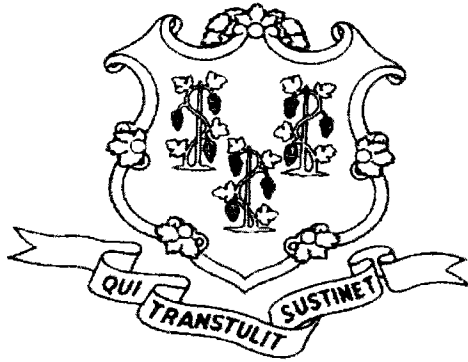


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Masonicare at Newtown	
Address (No. & Street, City, State, Zip Code) 139 Toddy Hill Road, Newtown, CT 06470	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 1020-C	RHNS	Other	Medicare Provider 07-5355
------------------	----------------	------	-------	------------------------------

Medicaid Provider Numbers:	CCNH 000010207	RHNS	ICF-IID
----------------------------	-------------------	------	---------

**For Department Use Only**

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

# Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

**General Information**

Name of Facility (as licensed) Masonicare at Newtown	License No. 1020-C	Report for Year Ended 9/30/2017	Page 1	of 37
---	-----------------------	------------------------------------	-----------	----------

**Administrator's/Owner's Certification**

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Masonicare at Newtown [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above. {a}

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Elyse O. Dent			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

State of Connecticut  
**Department of Social Services**  
 55 Farmington Avenue, Hartford, Connecticut 06105

<b>Data Required for Real Wage Adjustment</b>			Page 1A	of 37
Name of Facility Masonicare at Newtown	Period Covered:	From 10/1/2016	To 9/30/2017	
Address of Facility 139 Toddy Hill Road, Newtown, CT 06470				
Report Prepared By Marcum LLP	Phone Number 203-781-9600	Date 12/5/2017		
Item	Total	CCNH	RHNS	Other
1. Dietary wages paid \$				
2. Laundry wages paid \$				
3. Housekeeping wages paid \$				
4. Nursing wages paid \$				
5. All other wages paid \$				
6. <b>Total Wages Paid</b> \$				
7. Total salaries paid \$				
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report) \$				

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

**DO NOT include Fringe Benefit Costs.**



**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-678-7862		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Masonicare at Newtown		Address (No. & Street, City, State, Zip) 139 Toddy Hill Road, Newtown, CT 06470		
License Numbers:	CCNH 1020-C	RHNS	Other	Medicare Provider No. 07-5355
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input checked="" type="checkbox"/> Other				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input checked="" type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If "Yes," explain fully.
<b>Administrator</b>				
Name of Administrator Elyse O. Dent		Nursing Home Administrator's License No.:	001670	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name N/A		License No.:		





Masonicare at Newtown  
Board of Directors 2016-2017

<b><u>Board Member</u></b>	<b><u>Term Expires</u></b>
<b>Robert A. Simon, Chairman</b>	2017
<b>William R. Deickler, Vice Chairman</b>	2017
<b>Mark D. Winne, Secretary</b>	2017
<b>Francine A. Bailey</b>	2017
<b>William E. Bohman</b>	By virtue of position in Grand Lodge
<b>Sherwin M. Borsuk, M.D.</b>	2017
<b>Newton (Bud) Buckner</b>	2017
<b>Francis X. Conlon</b>	2017
<b>Arthur W. Davies, MD</b>	2017
<b>Robert J. Furce</b>	2017
<b>Howard W. Orr</b>	2017
<b>Jonathan E. Raymond</b>	2017
<b>Elyse O. Dent, Administrator</b>	Administrator
<b>Jon-Paul Venoit, President and CEO</b>	President and CEO
<b>James Rude, CFO, &amp; Assistant Treasurer</b>	An officer of the Board, but not a Director.

*Board must consist of 12 but no more than 16 members.*

Masonicare at Newtown  
Emeritus Members of the Board of Directors

<b>Emeritus Member</b>
<b>Harmon Andrews</b>

**General Information and Questionnaire**  
**Individual Proprietorship**

Name of Facility Masonicare at Newtown	License No. 1020-C	Report for Year Ended 9/30/2017	Page 3B	of 37
---	-----------------------	------------------------------------	------------	----------

If this facility is owned or operated as an individual proprietorship, provide the following information:

Owner(s) of Facility

N/A

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-4 Rev. 10/2005

**General Information and Questionnaire**  
**Related Parties\***

Name of Facility	License No.	Report for Year Ended	Page	of		
Masonicare at Newtown	1020-C	9/30/2017	4	37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No						
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.						
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No						
If "Yes," provide the following information:						
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties	Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
Masonicare	PO Box 70, Wallingford, CT 06492	<input type="radio"/> Yes <input checked="" type="radio"/> No	MGMT Svc., Laundry Svc., Transportation	Various	1,129,818	1,129,818
Masonicare Health Center (MHC)	22 Masonic Avenue, Wallingford, CT 06492	<input checked="" type="radio"/> Yes <input type="radio"/> No	Laundry Services	Page 19, Line 3b	36,518	36,518
Masonicare Charity Foundation	35 No. Plains Industrial Road, Wallingford, CT 06492	<input type="radio"/> Yes <input checked="" type="radio"/> No		N/A		
Masonicare of Ashlar Village (AV)	Cheshire Road, Wallingford, CT 06492	<input checked="" type="radio"/> Yes <input type="radio"/> No	Administrative Catering Costs	Page 16, Line m13	140	140
Masonicare Management Services (MMS)	35 No. Plains Industrial Road, Wallingford, CT 06492	<input type="radio"/> Yes <input checked="" type="radio"/> No		N/A		
Masonicare Primary Care Physicians	97 Barnes Road, Wallingford, CT 06492	<input checked="" type="radio"/> Yes <input type="radio"/> No	Medical Director	Page 13, Line B8a	49,542	49,542
Masonicare Home, Health, and Hospice	33 No. Plains Road, Wallingford, CT 06492	<input checked="" type="radio"/> Yes <input type="radio"/> No	Rent	Page 22, Line 9	(59,556)	(59,556)
Masonicare Behavioral Health	22 Masonic Avenue, Wallingford, CT 06492	<input checked="" type="radio"/> Yes <input type="radio"/> No		N/A		
Keystone Indemnity Company, LTD	76 St. Paul Street, Suite 500, Burlington, VT 05401	<input type="radio"/> Yes <input checked="" type="radio"/> No	GLPL Insurance	Page 27, Line 14c3	59,144	59,144

\* Use additional sheets if necessary.

\*\* Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Masonicare at Newtown	License No. 1020-C	Report for Year Ended 9/30/2017	Page 5	of 37
---	-----------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist (See listing page 13)
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required?  Yes  No If "No," explain fully why such allocation was not made.

Masonicare at Newtown (MAN) has attempted to direct cost as many expenses as possible by creating numerous departments within its Assisted Living. As expenses are incurred, a determination as to the level of care is made and expenses are charged to that department. A crosswalk has been attached for review. Please note the "other" level includes costs associated with the Assisted Living and/or costs that are not being claimed for reimbursement.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

Please see attached.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes  No If "No," explain fully why such allocation was not made.









Allocation Section		INPUT		ALLOCATION		DIRECT ALLOCATIONS		ALLOCATIONS		ALLOCATION OF		ALLOCATION OF		TOTAL	
ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT	BASE	Neutown	Assisted Living	Neutown	Assisted Living	Neutown	Assisted Living	Neutown	Assisted Living	Neutown	Assisted Living	Neutown	Assisted Living
2216F.03	Other - Patient days	4,449	Patient days												
2216F.02	Other - SFT	23,281	SFT												
2216F.33	Other - Capacity	4,449	Capacity												
2216F.45	Other - Expense	23,281	Accum Costs												
2216F.31	Other - Accum Costs	411	Accum Costs												
2216F.15	Other - Salary %	92,416	Payroll												
2216F.25	Other - Accum Costs	24,915	Accum Costs												
2217A.10	Land Improvements - SNF Only	24,915	Nursing Home												
2217B.10	Building & Building Improvements - SNF Only	8,868	Nursing Home												
2217B.20	Building & Building Improvements - Non Reimb	43,985	Nursing Home												
2217C.10	Non-movable Equipment - SNF Only	71,391	Assisted Living												
2217C.20	Non-movable Equipment - Non Reimb	347,567	Nursing Home												
2217D.10	Movable Equipment - SNF Only	294,083	Assisted Living												
2217D.20	Movable Equipment - Non Reimb	143,758	Nursing Home												
2218A	Organization Expense	30,583	Assisted Living												
2218B.10	Mortgage Expense - SNF	3,146	Nursing Home												
2218B.20	Mortgage Expense - Non Reimb	88,399	Assisted Living												
2218C	Residential Improvements	88,399	Assisted Living												
2219A.10	Rental Payments	(59,556)	Nursing Home												
2219A.20	Real estate taxes paid by owner	1,534	Nursing Home												
2219B	Real estate taxes paid by possor	1,534	Nursing Home												
2219C	Personal property taxes														
26112A1	First Mortgage														
26112A2	Second Mortgage														
26112A3	Third Mortgage														
26112A4	Fourth Mortgage														
26112B1	Original Loan Amount														
26112B2	Loan Origination Date														
26112B3	Interest Rate %														
26112B4	Interest Rate %														
26112B5	CFEA Interest Expense														
26112B5.10	Non Reimbursable	166,708	Assisted Living												
26112B5.20	Other - SNF	64,869	Nursing Home												
27112C1	Automotive Equipment														
27112C2	Other														
27112D.10	Other Interest Expense	411	Nursing Home												
27114A	Insurance on Property														
27114A.10	Insurance on Property - SNF	35,458	Nursing Home												
27114A.20	Insurance on Property - Non Reimb.		Assisted Living												
27114A.45	Total Expenses - Page 27 Totals		Accum Costs												
27144B	Insurance of Automobiles														
27144C	Liability Insurance - Services	12,760	Accum Costs												
27144C.10	Other - SNF Only	11,556	Nursing Home												
27144C.20	Other - Non Reimb.		Assisted Living												
27144C.45	Other - Expenses	99,704	Accum Costs												
		<b>19,923,880</b>		<b>10,277,962</b>	<b>3,939,617</b>	<b>4,292,579</b>	<b>1,151,272</b>	<b>19,817,979</b>	<b>5,443,851</b>	<b>901,119</b>	<b>161,331</b>	<b>15,071,660</b>	<b>4,852,220</b>	<b>19,923,880</b>	
				<b>75.6462%</b>	<b>24.3538%</b>	<b>75.6462%</b>	<b>24.3538%</b>	<b>100.0000%</b>		<b>588,563</b>	<b>1,755,865</b>	<b>2,344,128.00</b>			

### General Information and Questionnaire Leases (Excluding Real Property)

**Operating Leases** - Include all long-term leases for motor vehicles and equipment that have not been capitalized. Short-term leases or as needed rentals should not be included in these amounts.

Name of Facility Masonicare at Newtown		License No. 1020-C		Report for Year Ended 9/30/2017		Page 6	of 37
Name and Address of Lessor	Related * to Owners, Operators, Officers		Description of Items Leased	Date of Lease**	Term of Lease	Annual Amount of Lease	Amount Claimed
	Yes	No					
N/A	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
	<input type="radio"/>	<input type="radio"/>					
						<b>Total ***</b>	

Is a Mileage Log Book Maintained for All Leased Vehicles ?  Yes  No

\* Refer to Page 4 for definition of related. If "Yes," transaction should be reported on Page 4 also.

\*\* Attach copies of newly acquired leases.

\*\*\* Amount should agree to Page 22, Line 6e.

**Annual Report of Long-Term Care Facility**

CSP-7 Rev. 6/95

**General Information and Questionnaire  
Accounting Basis**

Name of Facility Masonicare at Newtown	License No. 1020-C	Report for Year Ended 9/30/2017	Page 7	of 37
---	-----------------------	------------------------------------	-----------	----------

The records of this facility for the period covered by this report were maintained on the following basis:

- Accrual     Cash     Modified Cash

Is the accounting basis for this period the same as for the previous period?     Yes     No    If "No," explain.

**Independent Accounting Firm**

Name of Accounting Firm 1 Crowe Horwath LLP 2 3 4	Address (No. & Street, City, State, Zip Code) 2534 Albany Ave., West Hartford, CT 06117
---	--

Services Provided by This Firm (*describe fully*)

1 Year End Audit	\$ 15,000
2	\$
3	\$
4	\$
Charge for Services Provided	
	\$ 15,000

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

- Yes     No    Page 15, Line 1d

**Legal Services Information**

Name of Legal Firm or Independent Attorney 1 Murtha Cullina 2 3 4 5	Telephone Number 860-240-6000
--	----------------------------------

Address (*No. & Street, City, State, Zip Code*)

1 185 Asylum Street, Hartford, CT 06103 2 3 4 5
---

Services Provided by This Firm (*describe fully*)

1 General legal matters, regulatory, HR/Personel (Disallowed \$695)	\$ 2,610
2	\$
3	\$
4	\$
5	\$
Charge for Services Provided	
	\$ 2,610

Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.

- Yes     No    Page 15, Line 1e

**Schedule of Resident Statistics**

Name of Facility Masonicare at Newtown	License No. 1020-C	Report for Year Ended 9/30/2017						Page 8	of 37		
		Period 10/1 Thru 6/30		Period 7/1 Thru 9/30		Total	CCNH			RHNS	Other
		Total All Levels	Total CCNH Level	Total RHNS Level	Total Other						
<b>1. Certified Bed Capacity</b>											
A. On last day of PREVIOUS report period		154	154			154	154				
B. On last day of THIS report period		154	154			154	154				
<b>2. Number of Residents</b>											
A. As of midnight of PREVIOUS report period		128	128			128	128				
B. As of midnight of THIS report period		122	122			119	119				
<b>3. Total Number of Days Care Provided During Period</b>											
A. Medicare		4,465	4,465			3,294	3,294				
B. Medicaid (Conn.)		32,116	32,116			24,318	24,318				
C. Medicaid (other states)											
D. Private Pay		6,900	6,900			5,181	5,181				
E. State SSI for RCH											
F. Other (Specify) HMO, Insurance		1,187	1,187			839	839				
G. Total Care Days During Period (3A thru F)		44,668	44,668			33,632	33,632				
<b>4. Total Number of Days Not Included in Figures in 3G for Which Revenue Was Received for Reserved Beds</b>											
A. Medicaid Bed Reserve Days		385	385			278	278				
B. Other Bed Reserve Days		31	31			25	25				
<b>5. Total Resident Days (3G + 4A + 4B)</b>		45,084	45,084			33,935	33,935				
						11,149	11,149				

### Schedule of Resident Statistics (Cont'd)

Name of Facility Masonicare at Newtown	License No. 1020-C	Report for Year Ended 9/30/2017	Page 9	of 37
---	-----------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year?       Yes       No  
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	Other	Lost			Gained			CCNH	RHNS	Other	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	Other
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	Other	R.C.H.	ICF-MR
No. of Residents	9	81		32				
Per Diem Rate								
a. One bed rm.	Various	247.62		484-495				
b. Two bed rms.	Various	247.62		436.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	Other
A. Medicare - Part B	3,064	2,368		696
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	78	78		
2. Restorative Treatments				
C. Other	12,188	11,949		239
<b>D. Total Physical Therapy Treatments</b>	<b>15,330</b>	<b>14,395</b>		<b>935</b>

8. Total Number of Speech Therapy Treatments

A. Medicare - Part B	606	568		38
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	3	3		
2. Restorative Treatments				
C. Other	1,457	1,439		18
<b>D. Total Speech Therapy Treatments</b>	<b>2,066</b>	<b>2,010</b>		<b>56</b>

9. Total Number of Occupational Therapy Treatments

A. Medicare - Part B	972	872		100
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	12	12		
2. Restorative Treatments				
C. Other	10,284	10,181		103
<b>D. Total Occupational Therapy Treatments</b>	<b>11,268</b>	<b>11,065</b>		<b>203</b>



### Report of Expenditures - Salaries & Wages

Name of Facility	License No.	Report for Year Ended	Page	of		
Masonicare at Newtown	1020-C	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation? <input checked="" type="radio"/> Yes <input type="radio"/> No						
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	Other	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	174,985	2,120				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	133,372	4,620			122,772	4,792
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	384,967	22,261			349,952	20,185
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	125,490	8,110			149,545	9,413
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	150,008	5,605			118,354	4,049
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	24,875	1,329			657	35
9. Barber and Beautician Services						
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	264,543	4,240				
b. RN						
1. Direct Care	1,373,804	33,545			142,612	3,131
2. Administrative**	361,613	11,171			23,446	515
c. LPN						
1. Direct Care	1,225,182	34,247			117,222	3,032
2. Administrative**						
d. Aides and Attendants	2,517,738	144,097			473,503	27,729
e. Physical Therapists						
f. Speech Therapists						
g. Occupational Therapists						
h. Recreation Workers	140,324	5,910			91,056	4,298
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	90,640	2,442			32,371	872
n. Marketing					52,708	1,449
o. Other (Specify) See Attached Schedule	148,327	5,411			35,662	1,300
<i>A-13. Total Salary Expenditures</i>	7,115,868	285,108			1,709,860	80,800

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

\*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

Schedule of Other Salaries and Wages (Page 10)

Position	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
	-				-	
Spiritual Services	\$ 5,380	176			\$ 1,294	42
Medical Records	35,516	1,522			8,539	366
Transportation	37,162	2,123			8,935	510
Education	70,269	1,590			16,894	382
<b>Total</b>	<b>\$ 148,327</b>	<b>5,411</b>	<b>\$ -</b>	<b>-</b>	<b>\$ 35,662</b>	<b>1,300</b>

Schedule of Other Fees (Page 13)

Service	CCNH		RHNS		Other	
	\$	Hours	\$	Hours	\$	Hours
	-				-	
Other Respiratory/Swallowing Diagnostic Therapy	\$ 61,932	2,089				
<b>Total</b>	<b>\$ 61,932</b>	<b>2,089</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

**Schedule A1 - Salary Information for Operators/Owners, Administrators,  
 Assistant Administrators and Other Related Parties\***

Name of Facility Masonicare at Newtown		License No. 1020-C		Report for Year Ended 9/30/2017		Page 11	of 37		
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

\* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include **all** employment worked during the cost year.

**Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Related Parties\***

Name of Facility (as licensed) Masonicare at Newtown		License No. 1020-C		Report for Year Ended 9/30/2017			Page 12	of 37		
Name	Salary Paid			Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS	Other							
<b>Section III - Administrators***</b>										
Elyse O. Dent	174,985			Non-Discrim	Administrator	2,120	A2			
<b>Section IV - Assistant Administrators</b>										

\* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all other employment worked during the cost year.  
 \*\*\* If more than one Administrator is reported, include dates of employment for each.

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Masonicare at Newtown	1020-C	9/30/2017	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	Other	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist					23,980	N/A
3. Pharmacist	11,120	Per Contract				
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	279,643	3,501			18,164	227
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	49,542	520				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	97,190	1,050			2,708	29
b. Other						
10. Occupational Therapist						
a. Resident Care	204,752	2,853			3,756	52
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule	61,932	2,089				
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>704,179</b>	<b>10,013</b>			<b>48,608</b>	<b>308</b>

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

\*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

**Report of Expenditures**  
**Schedule B1 - Information Required for Individual(s) Paid on Fee for Service Basis\***

Name of Facility Masonicare at Newtown		License No. 1020-C	Report for Year Ended 9/30/2017	Page 14	of 37
Name & Address of Individual	Full Explanation of Service	Related** to Owners, Operators, Officers		Explanation of Relationship	
		Yes	No		
Robert F. Larosa, DSS	Dental Services	<input type="radio"/>	<input checked="" type="radio"/>		
Alliance Rehab	PT, OT, ST	<input type="radio"/>	<input checked="" type="radio"/>		
Masonicare Primary Care Physicians	Medical Director	<input checked="" type="radio"/>	<input type="radio"/>	Corporate Affiliate	
Omnicare of CT, 525 Knotter Drive, Cheshire, CT 06410	Pharmacist	<input type="radio"/>	<input checked="" type="radio"/>		
Swallowing Diagnostics, 21 Waterville Rd, Avon, CT 06011	Swallowing Diagnostics	<input type="radio"/>	<input checked="" type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		
		<input type="radio"/>	<input type="radio"/>		

\* Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.

**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
Masonicare at Newtown	1020-C	9/30/2017		15	37
Item	Total	CCNH	RHNS	Other	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 323,648	260,919			62,729
2. Disability Insurance	\$ 58,611	47,251			11,360
3. Unemployment Insurance	\$ 53,779	43,356			10,423
4. Social Security (F.I.C.A.)	\$ 644,962	519,955			125,007
5. Health Insurance	\$ 1,237,060	997,293			239,767
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 8,875	7,155			1,720
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 424,364	342,114			82,250
8. Uniform Allowance	\$ 2,491	2,008			483
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 17,680	14,253			3,427
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$ 57,036				57,036
<b>d. Accounting and Auditing</b>	\$ 15,000	11,347			3,653
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 2,610	1,974			636
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 97,151	18,179			78,972
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 44,077	17,495			26,582
2. Cellular Phones	\$ 6,457	4,885			1,572
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$ 90	68			22
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 834,073	834,073			
<b>Subtotal</b>	\$ 3,827,964	3,122,325			705,639

\* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)

**\*\*\* DO NOT Include Holiday Parties / Awards / Gifts to Staff**

Masonicare at Newtown  
9/30/2017

Attachment Page 15

**Schedule of Other Employee Benefits**

Description	CCNH	RHNS	Other
	-		-
Employee Benefits	\$ 1,911		\$ 459
Employee Physicals	12,342		2,968
<b>Total</b>	<b>\$ 14,253</b>	<b>\$ -</b>	<b>\$ 3,427</b>

**Schedule of Other Taxes**

Description	CCNH	RHNS	Other
	-		-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



### C. Expenditures Other Than Salaries (cont'd) - Administrative and General

Name of Facility	License No.	Report for Year Ended	Page	of	
Masonicare at Newtown	1020-C	9/30/2017	16	37	
<b>Item</b>		<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Other</b>
<b>Subtotals Brought Forward:</b>		3,827,964	3,122,325		705,639
<b>i. Travel and Entertainment</b>					
1. Resident Travel and Entertainment	\$	22,088	1,356		20,732
2. Holiday Parties for Staff	\$				
3. Gifts to Staff and Residents	\$				
4. Employee Travel	\$	365	358		7
5. Education Expenses Related to Seminars and Conventions	\$	48,867	40,733		8,134
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	3,722	2,816		906
7. Other ( <i>Specify</i> ) See Attached Schedule	\$				
<b>m. Other Administrative and General Expenses</b>					
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	111	89		22
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$				
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	3,944			3,944
4. Fund-Raising***	\$				
5. Medical Records	\$	1,200	908		292
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$				
7. Postage	\$	5,081	3,825		1,256
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	19,277	4,747		14,530
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	734	200		534
9. Subscriptions	\$	333	268		65
10. Contributions*** See Attached Schedule	\$				
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	132,792	24,206		108,586
12. Administrative Management Services**	\$	1,035,860	872,131		163,729
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	194,335	40,857		153,478
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$</b>	<b>5,296,673</b>	<b>4,114,819</b>		<b>1,181,854</b>

\* Do not include Subscriptions, which should go in item 9.

\*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\*\* Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	Other
	-		-
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	Other
	-		-
Assisted Living - Marketing Campaign Sem			\$ 925
Assisted Living - Marketing Equipment			2,894
Assisted Living - Recreation Advertising			125
<b>Total Other Advertising</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,944</b>

Schedule of Dues

Description	CCNH	RHNS	Other
	-		-
American Association of Nurse Assessment Corporation	\$ 436		\$ -
ALTCFM Membership	85		-
Leading Age	3,916		12,402
CALA Dues	-		2,128
American College of Health Care Administrators	310		-
<b>Total Dues</b>	<b>\$ 4,747</b>	<b>\$ -</b>	<b>\$ 14,530</b>

Schedule of Contributions

Description	CCNH	RHNS	Other
	-		-
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	Other
	-		-
Employee Relations (Self-disallow)	\$ 1,696		\$ 356
Bank Charges	910		191
Administration Catering	116		24
Nursing Admin. Licenses	326		-
Administration Licenses	5,360		-
Business Expense Reimbursement	50		-
Business Expense Reimbursement	394		-
Recreation Business Expense Reimbursement	1,335		-
Letter of Credit (Self-disallow)	5,063		-
Administration Business Expense Reimbursement	1,234		-
CHEFA Admin. Fees (Self-disallow)	4,698		-
Admissions Business Expense Reimbursement	662		-
Human Resources Recruitment	3,816		917
Human Resources Employee Relations (Self-disallow)	11,346		2,728
Educ/Library Business Expense Reimbursement	56		13
Non-Reimbursable	-		148,026
Transportation Licenses	178		57
Admissions Archiving Fee	2,813		906
Admissions Minor Equipment	162		52
Administration Community Relations Event (Self-disallow)	303		97
Admissions Community Relations Event (Self-disallow)	339		111
<b>Total Other Administrative and General</b>	<b>\$ 40,857</b>	<b>\$ -</b>	<b>\$ 153,478</b>

**Schedule C-1 - Management Services\***

Name of Facility Masonicare at Newtown	License No. 1020-C	Report for Year Ended 9/30/2017	Page of 17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
Masonicare, Inc. PO Box 70, Wallingford, CT 06492	1,035,860	Payroll, Accounts Payable, Accounting, Accounts Receivable, Purchasing, Data Processing, HR, Project Mgmt., Corp. Oversight.	Page 16, Line M12

**\* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.**

**C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility Masonicare at Newtown		License No. 1020-C	Report for Year Ended 9/30/2017	Page 18	of 37
Item		Total	CCNH	RHNS	Other
<b>2. Dietary</b>					
a. In-House Preparation & Service					
1. Raw Food	\$	115,017	81,175		33,842
2. Non-Food Supplies	\$	93,345	49,002		44,343
3. Other (Specify) _____	\$				
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)					
	\$	981,023	619,095		361,928
c. Management Services**					
	\$				
d. Other (Specify) _____ Licenses	\$	15	12		3
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>		<b>\$ 1,189,400</b>	<b>749,284</b>		<b>440,116</b>
<b>2F. Dietary Questionnaire</b>		<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>Other</b>
G. Resident Meals: Total no. of meals served per day:*					
H. Is cost of employee meals included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No					
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)					
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No                      If yes, specify cost.					
L. Is any revenue collected from these people? <input checked="" type="radio"/> Yes <input type="radio"/> No                      If yes, specify amt.                      \$62,428					
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)                      Page 30, Line IV 1					
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No                      If yes, specify cost.					
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No                      If yes, specify amt.					
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)					

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.

\*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

**C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs**  
**(See Note on Page 5)**

Name of Facility Masonicare at Newtown		License No. 1020-C	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	Other
3. Laundry					
a. In-House Processing*	Lbs.	254,928	248,370		6,558
1. Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	2,405	2,405		
2. Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.				
	Amt. \$				
3. Personal clothing of residents washed, ironed, and/or processed.***	Lbs.				
	Amt. \$				
4. Repair and/or purchase of linens.***	Lbs.				
	Amt. \$	1,959	1,959		
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$	355,517	346,191		9,326
c. Management Services**	\$				
d. Other (Specify) Supplies & Minor Equipment	\$	1,260	7		1,253
<b>3E. Total Laundry Expenditures (3a + b + c + d)</b>	<b>\$</b>	<b>361,141</b>	<b>350,562</b>		<b>10,579</b>
<b>3F. Laundry Questionnaire</b>					
G. Is cost of employee laundry included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
H. Did you receive revenue from employees?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
I. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.		
K. Did you receive revenue from these people?	<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.		
L. Where is the revenue received reported in the Cost Report?	(Page/Line Item)				

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.

All allocations should add to total recorded in 3E.

\*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\*\* Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care  
 Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility		License No.	Report for Year Ended		Page	of
Masonicare at Newtown		1020-C	9/30/2017		20	37
Item			Total	CCNH	RHNS	Other
4.	Housekeeping	Sq. Ft. Serviced by Personnel	128,333	68,687		59,646
a.	In-House Care					
	1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$	61,367	32,847		28,520
b.	Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
		Amt. \$	56,709	29,232		27,477
c.	Management Services*	\$				
d.	Other ( <i>Specify</i> )	\$				
4E.	<b>Total Housekeeping Expenditures (4a + b + c + d)</b>	\$	118,076	62,079		55,997
5.	Resident Care (Supplies)**					
a.	Prescription Drugs***					
	1. Own Pharmacy	\$				
	2. Purchased from Drugs	\$	187,201	6,333		180,868
b.	Medicine Cabinet Drugs	\$	81,400	3,306		78,094
c.	Medical and Therapeutic Supplies	\$	309,049	298,896		10,153
d.	Ambulance/Limousine***	\$	4,799			4,799
e.	Oxygen					
	1. For Emergency Use	\$				
	2. Other***	\$	16,807			16,807
f.	X-rays and Related Radiological Procedures***	\$	21,635			21,635
g.	Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h.	Laboratory***	\$	26,164			26,164
i.	Recreation	\$	27,858	11,972		15,886
j.	Other ( <i>Specify</i> )**** See Attached Schedule	\$	84,957	39,898		45,059
5K.	<b>Total Resident Care Expenditures (5a - 5j)</b>	\$	759,870	360,405		399,465

\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

\*\*\* Facility should self-disallow the expense on Page 29 of the Cost Report.

\*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

**Schedule of Other Resident Care**

Description	CCNH	RHNS	Other
	-		-
PT Supplies	\$ 8,504		\$ 552
Department & Cleaning Supplies	18,469		
Bed Rentals (Self-disallow)	890		
Equipment Rental	12,035		
Other Non-Reimbursable			44,507
<b>Total Other Resident Care</b>	<b>\$ 39,898</b>	<b>\$ -</b>	<b>\$ 45,059</b>

**Report of Expenditures  
 Schedule C-2 - Individuals or Firms Providing Services by Contract \***

Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				Page of 21   37
		Yes	No			CCNH	RHNS	Other	Pg Line	
Morrison Senior Dining		<input type="radio"/>	<input checked="" type="radio"/>	N/A	Food Management Services	619,095		361,928		18   2b
See attached listing for services provided by contract greater than		<input type="radio"/>	<input checked="" type="radio"/>	See attached	See attached				Var	
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							
		<input type="radio"/>	<input type="radio"/>							

\* List all contracted services over \$10,000. Use additional sheets if necessary.  
 \*\* Refer to Page 4 for definition of related.  
 \*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).



**Masonicare at Newtown  
 Contracted Vendor Listing (Services over \$10,000)  
 Attachment to Page 21  
 9/30/2017**

<u>Name of Individual or Company</u>	<u>Related Party</u>	<u>Service Provided</u>	<u>Amount</u>	<u>Pg</u>	<u>Line</u>
All American Waste, LLC	N	Rubbish Removal	46,284	20	4b
Alliance Rehab of Connecticut	N	Therapy Services	579,781	13 & 20	Various
Commercial Kitchen	N	Kitchen Equipment Improvement	12,990	18	6a
Eastern Water Solutions	N	Water Service	62,086	22	6a
Environmental Systems Corp	N	Building Improvement	22,815	22	6a
Housatonic Valley Radiology	N	X-Rays	21,635	20	5f
Jeans Beauty Service Inc.	N	Beautician	45,401	16	m11
JM Construction	N	Building Improvement	94,220	22	6a
Makiaris Media Services	N	Media	71,422	15	1g
Mariano Building & Remodeling	N	Building Improvement	46,385	22	6a
Med-Apparel	N	Laundry	34,551	19	3b
Mondo Septic Service Inc.	N	Septic System Service	18,980	22	6a
Morrison Management Specialists Inc	N	Food Service Management	51,566	Various	Various
Precision Electrical, LLC	N	Building Improvement	26,140	22	6a
Procaire LLC	N	Oxygen Equipment	12,035	20	5j
Senior Beauty Care	N	Beautician	48,719	16	m11
MHC	Y	Laundry P/S	316,338	19	3b

Aggregated contracted purchase services in excess of \$10,000 identified throughout the cost report.

**C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property**

Name of Facility	License No.	Report for Year Ended			Page	of
Masonicare at Newtown	1020-C	9/30/2017			22	37
Item	Total	CCNH	RHNS	Other		
<b>6. Maintenance &amp; Operation of Plant</b>						
a. Repairs & Maintenance	\$ 821,238	606,365		214,873		
b. Heat	\$ 98,016	72,222		25,794		
c. Light & Power	\$ 177,915	131,095		46,820		
d. Water	\$					
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 132,867	102,065		30,802		
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	\$ 1,230,036	911,747		318,289		
<b>7. Depreciation (<i>complete schedule page 23*</i>)</b>						
a. Land Improvements	\$ 33,813	24,915		8,898		
b. Building & Building Improvements	\$ 115,376	43,985		71,391		
c. Non-Movable Equipment	\$ 641,650	347,567		294,083		
d. Movable Equipment	\$ 174,341	143,758		30,583		
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	\$ 965,180	560,225		404,955		
<b>8. Amortization (<i>Complete att. Schedule Page 24*</i>)</b>						
a. Organization Expense	\$					
b. Mortgage Expense	\$ 91,545	3,146		88,399		
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	\$ 91,545	3,146		88,399		
<b>9. Rental payments on leased real property less real estate taxes included in item 10b</b>	\$ (59,556)	(59,556)				
<b>10. Property Taxes</b>						
a. Real estate taxes paid by owner	\$ 1,534	1,534				
b. Real estate taxes paid by lessor	\$					
c. Personal property taxes	\$					
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	\$ 998,703	505,349		493,354		

\* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.

**Schedule of Other Repairs and Maintenance**

Description	CCNH	RHNS	Other
	-		-
Minor Equipment - SNF	\$ 12,310		
Environmental Supplies	2,381		2,068
Facility Management Supplies	17,154		6,127
MIS Minor Equipment	311		100
Transportation PS	69,909		22,507
<b>Total Other Repairs and Maintenance</b>	<b>\$ 102,065</b>	<b>\$ -</b>	<b>\$ 30,802</b>

### Depreciation Schedule

Name of Facility Masonicare at Newtown		License No. 1020-C		Report for Year Ended 9/30/2017				Page 23	of 37
Property Item		Historical Cost Exclusive of Land	Less Salvage Value	Cost to Be Depreciated	Accumulated Depreciation to Beginning of Year's Operations	Method of Computing Depreciation	Useful Life	Depreciation for This Year	Totals
<b>A. Land Improvements</b>									
1. Acquired prior to this report period		2,484,076		2,484,076	2,247,468	S/L	Various	33,813	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
<b>A-4. Subtotal</b>									33,813
<b>B. Building and Building Improvements</b>									
1. Acquired prior to this report period		13,474,099		13,474,099	9,326,770	S/L	Various	115,376	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)									
<b>B-4. Subtotal</b>									115,376
<b>C. Non-Movable Equipment</b>									
1. Acquired prior to this report period		13,651,038		13,651,038	9,771,361	S/L	Various	637,391	
2. Disposals (attach schedule)									
3. Acquired during this report period (attach schedule)		119,473		119,473		S/L	20 Yrs	4,259	
<b>C-4. Subtotal</b>									641,650
<b>D. Movable Equipment</b>									
1. Motor Vehicles (Specify name, model and year of each vehicle)									
a. Prior Period Vehicles					79,188	S/L	4		
b. Wheelchair Van		8 12		38,643	38,643	S/L	4		
c. 2012 14-Passenger Mini Bus		8 12		58,047	58,047	S/L	4		
d. Transfers - See Attached		Var.		(26,614)	(26,614)	S/L	4		
2. Movable Equipment					4,030,428	S/L	Various	168,897	
a. Acquired prior to this report period		Var.		4,030,428	3,187,523	S/L			
b. Disposals (attach schedule)									
c. Acquired during this report period (attach schedule)		Var		115,641		S/L	Various	5,444	
<b>D-3. Subtotal</b>									174,341
<b>E. Total Depreciation</b>									965,180

Masonicare at Newtown  
9/30/2017

Schedule of Land Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Land Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Land Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line A3

\*\*Ties to Page 23, Line A2

Schedule of Building Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Building Improvements</b>		\$ -		\$ - *
<b>Deletions:</b>				
<b>Total deletions for Building Improvements</b>		\$ -		\$ - **

\*Ties to Page 23, Line B3

\*\*Ties to Page 23, Line B2

Schedule of Non-Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
1/21/2016	Nurse Call System	\$ 16,963	10	\$ 1,696
5/30/2017	Boiler	17,666	20	442
12/23/2016	Roof Top Air Handler	63,916	20	1,598
1/23/2017	Refurb Apartment	20,928	20	523
<b>Total additions for Non-Movable Equipment</b>		\$ 119,473		\$ 4,259 *
<b>Deletions:</b>				
<b>Total deletions for Non-Movable Equipment</b>		\$ -		\$ - **

\*Ties to Page 23, Line C3

\*\*Ties to Page 23, Line C2

Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
12/26/2016	Low Air Loss Mattress	\$ 6,600	10	\$ 330
12/23/2016	Wall Mounted Scale	6,694	10	335
8/15/2017	Convection Oven	4,531	1	227
8/15/2017	Convection Oven	8,535	10	427
8/15/2017	Slicer	8,373	10	419
8/15/2017	Kettle	6,839	10	342
8/15/2017	Charbroler	6,839	10	342
8/15/2017	Ice Machine	5,649	10	282
8/15/2017	Pani Grille	1,702	10	85
8/15/2017	Bed	50,004	15	1,667
1/23/2017	Refurb Apartment	9,875	5	988
<b>Total additions for Movable Equipment</b>		<b>\$ 115,641</b>		<b>\$ 5,444 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipment</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c

\*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvement</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3

\*\*Ties to Page 24, Line C2

Masonicare of Newtown  
Depreciation Schedule  
FYE 09/30/2017

Description	Date Acquired	Cost	Cost To Be Depreciated	Method	Useful Life	9/30/16 Depreciation	9/30/2016 Accum Depreciation	9/30/17 Depreciation	9/30/17 Accum Depreciation
<b>Land Improvements</b>									
Prior Period Acq (Per 09/30/2011 Cost Report)	Various	2,430,078	2,430,078	S/L	Var	32,263	2,235,292	30,080	2,265,372
New Asset Added to existing 2011 asset (included in PY Dep)		5,835	5,835						
<b>09/30/2012 New Additions</b>									
Well Repair	9/1/2012	7,500	7,500	S/L	10	750	3,125	750	3,875
Signage	8/1/2012	8,173	8,173	S/L	10	817	3,474	817	4,291
		<u>15,673</u>	<u>15,673</u>			<u>1,567</u>	<u>6,599</u>	<u>1,567</u>	<u>8,166</u>
<b>09/30/2014 New Additions</b>									
Guardrail Installation	1/28/2014	27,245	27,245	S/L	15	1,816	4,995	1,816	6,811
		<u>27,245</u>	<u>27,245</u>			<u>1,816</u>	<u>4,995</u>	<u>1,816</u>	<u>6,811</u>
<b>09/30/2015 New Additions</b>									
Curb and Fill Pot Holes	2/28/2015	5,245	5,245	S/L	15	350	583	350	933
		<u>5,245</u>	<u>5,245</u>			<u>350</u>	<u>583</u>	<u>350</u>	<u>933</u>
<b>Total Land Improvements</b>		<u>2,484,076</u>	<u>2,484,076</u>			<u>35,996</u>	<u>2,247,468</u>	<u>33,813</u>	<u>2,281,281</u>
<b>Amount Per Depreciation by Class (PBC)</b>		<u>2,484,076</u>	<u>2,484,076</u>			<u>35,996</u>		<u>33,813</u>	
<b>Building Improvements</b>									
Prior Period Acq (Per 09/30/2011 Cost Report)	Various	11,776,874	11,776,874	S/L	Var	29,042	9,233,098	28,909	9,262,007
<b>09/30/2012 New Additions</b>									
No Additions									
<b>09/30/2015 New Additions</b>									
Renovations	9/30/2015	1,686,522	1,686,522	S/L	20	84,326	91,353	84,326	175,679
Signs	9/30/2015	10,703	10,703	S/L	5	2,141	2,319	2,141	4,460
		<u>1,697,225</u>	<u>1,697,225</u>			<u>86,467</u>	<u>93,672</u>	<u>86,467</u>	<u>180,139</u>
<b>Total Building Improvements</b>		<u>13,474,099</u>	<u>13,474,099</u>			<u>115,509</u>	<u>9,326,770</u>	<u>115,376</u>	<u>9,442,146</u>
<b>Amount Per Depreciation by Class (PBC)</b>		<u>13,474,099</u>	<u>13,474,099</u>			<u>115,509</u>		<u>115,376</u>	
<b>Nonmovable Equipment</b>									
Prior Period Acq (Per 09/30/2011 Cost Report)	Various	11,530,815	11,530,815	S/L	Var	499,486	9,391,006	449,120	9,840,126
Prior Year Accrual (Included in PY Dep)	Various	4,524	4,524	S/L	Var	-	-	-	-
Prior Year Adjustment to Asset #070000213	Various	6	6	S/L	Var	-	6	6	6
<b>09/30/2012 New Additions</b>									
Carpeting	5/1/2012	5,920	5,920	S/L	5	1,184	5,328	1,184	6,512
Well Pump	5/1/2012	4,092	4,092	S/L	15	273	1,228	273	1,501
Carpeting & Flooring	8/1/2012	2,460	2,460	S/L	5	492	2,091	492	2,583
Carpet, Floor Covering	8/1/2012	7,860	7,860	S/L	5	1,572	6,881	1,572	8,253
Lightening Strike Repairs	8/1/2012	12,821	12,821	S/L	20	641	2,724	641	3,365
Flooring	9/1/2012	2,510	2,510	S/L	5	502	2,092	502	2,594
RM 310 Cabling	9/1/2012	6,900	6,900	S/L	20	345	1,438	345	1,783
Chilled Water Loop	5/1/2012	5,100	5,100	S/L	20	255	1,148	255	1,403
Conversion of Common Area	5/1/2012	18,536	18,536	S/L	20	927	4,171	927	5,088
Painting	9/1/2012	5,728	5,728	S/L	5	1,146	4,773	1,146	5,919
Remove Pipe Wrap from Basement	2/1/2012	2,367	2,367	S/L	20	118	562	118	680
		<u>74,293</u>	<u>74,293</u>			<u>7,455</u>	<u>32,235</u>	<u>7,455</u>	<u>39,690</u>

<b>09/30/2013 New Additions</b>										
BOILER FOR KITCHEN STEAMER	8/1/2013	4,623	4,623	S/L	10	462	1,464	462	1,926	462
REVOLUTION OF SHOWER ROOMS	1/1/2013	117,317	117,317	S/L	20	5,866	21,997	5,866	27,863	5,866
REPLACEMENT OF CHILLER UNIT FOR AIR CONDITIONI	1/1/2013	101,336	101,336	S/L	10	10,134	38,001	10,134	48,135	10,134
FLOORING	1/1/2013	1,130	1,130	S/L	5	226	848	226	1,074	226
RENOVATE/REPAIR WELL WATER SYSTEM	3/1/2013	4,796	4,796	S/L	15	320	1,146	320	1,466	320
FIRE SUPPRESSION SYSTEM	4/1/2013	6,840	6,840	S/L	684	684	2,394	684	3,078	684
FIELD VALVE REPLACEMENT	9/1/2013	12,073	12,073	S/L	15	805	2,482	805	3,287	805
INVOICE DATED 9/14/11	9/1/2013	2,430	2,430	S/L	20	122	375	122	497	122
FLOORING	1/1/2013	3,835	3,835	S/L	5	767	2,876	767	3,643	767
UNIT 103	8/1/2013	5,380	5,380	S/L	5	1,076	3,407	1,076	4,483	1,076
Carpet and Painting	8/1/2013	17,237	17,237	S/L	10	1,724	5,458	1,724	7,182	1,724
PAINTING AND WALLPAPER REMOVAL	9/1/2013	26,267	26,267	S/L	5	5,253	16,198	5,253	21,451	5,253
CARPET REPLACEMENT	9/1/2013	4,680	4,680	S/L	5	936	2,886	936	3,822	936
LOCKWOOD LODGE KITCHEN FLOOR	1/1/2013	30,800	30,800	S/L	20	1,540	5,775	1,540	7,315	1,540
CHILLER PUMP REPLACEMENT	1/1/2013	10,949	10,949	S/L	15	730	2,737	730	3,467	730
FLOOR FRONT ENTRY	1/1/2013	7,300	7,300	S/L	5	1,460	5,475	1,460	6,935	1,460
		<b>356,993</b>	<b>356,993</b>			<b>32,104</b>	<b>113,519</b>	<b>32,105</b>	<b>145,624</b>	<b>32,105</b>
<b>09/30/2014 New Additions</b>										
REMOVE AND REPLACE CARPET BORDER	11/20/2013	3,300	3,300	S/L	5	660	1,925	660	2,585	660
REPLACE BOILERS	2/1/2014	278,625	278,625	S/L	20	13,931	37,150	13,931	51,081	13,931
RENOVATE/REPAIR WELL WATE SYSTEM	9/30/2014	7,796	7,796	S/L	20	390	812	390	1,202	390
HOT WATER TAMPERING VALVE	9/30/2014	2,600	2,600	S/L	20	130	271	130	401	130
INSTALL TELEPHONE SYSTEM	1/1/2014	39,083	39,083	S/L	10	3,908	10,748	3,908	14,656	3,908
FIRE STOP PROJECT	9/30/2014	1,882	1,882	S/L	20	94	196	94	290	94
CHART RACK OPENING 4" RINGBINDERS MAUVE	2/1/2014	1,311	1,311	S/L	20	66	175	66	241	66
SPOT VITAL SIGNS-NIBP/NELLCOR	2/1/2014	1,776	1,776	S/L	5	355	947	355	1,302	355
SPOT VITAL SIGNS-NIBP/NELLCOR	2/1/2014	1,776	1,776	S/L	5	355	947	355	1,302	355
STAND MOBILE WITH BASKET	2/1/2014	254	254	S/L	5	51	135	51	186	51
PAINTING & WALLPAPER REMOVAL IN LOCKWOOD	1/1/2014	30,696	30,696	S/L	5	6,139	16,883	6,139	23,022	6,139
APARTMENT 113 NEW CARPET	1/1/2014	675	675	S/L	5	135	371	135	506	135
APARTMENT 108 CARPET	1/1/2014	730	730	S/L	5	146	402	146	548	146
APARTMENT 108 VINYL	1/1/2014	515	515	S/L	10	52	142	52	194	52
APARTMENT 315 CARPET	1/1/2014	730	730	S/L	5	146	402	146	548	146
APARTMENT 315 VINYL	1/1/2014	515	515	S/L	10	52	142	52	194	52
APARTMENT 301 CARPET	1/1/2014	730	730	S/L	5	146	402	146	548	146
APARTMENT 301 VINYL	1/1/2014	665	665	S/L	10	67	183	67	250	67
APARTMENT 202 CARPET	1/1/2014	665	665	S/L	5	146	402	146	548	146
APARTMENT 202 VINYL	1/1/2014	665	665	S/L	10	67	183	67	250	67
HEATING UPGRADE TO DINING ROOM	1/1/2014	43,869	43,869	S/L	20	2,193	6,032	2,193	8,225	2,193
CARPET APT # 213	8/1/2014	1,130	1,130	S/L	20	57	122	57	179	57
CONGOLEUM BATHROOM UL 230	8/1/2014	400	400	S/L	20	43	83	43	63	43
CARPET 3RD FLOOR HALL	8/1/2014	75	75	S/L	20	4	8	4	12	4
CARPET APT # 104	8/1/2014	730	730	S/L	20	37	79	37	116	37
CARPET APT 106A	8/1/2014	2,050	2,050	S/L	20	103	222	103	325	103
SHEET VINYL # UL230	8/1/2014	1,250	1,250	S/L	20	63	135	63	198	63
DOMED ROOF	8/1/2014	9,334	9,334	S/L	20	467	1,011	467	1,478	467
PAINTING 2ND FLOOR LOCKWOOD	9/30/2014	1,436	1,436	S/L	10	144	299	144	443	144
HOT WATER HEATER	9/30/2014	10,804	10,804	S/L	20	540	1,125	540	1,665	540
CARPET	9/30/2014	1,130	1,130	S/L	5	226	471	226	697	226
		<b>447,264</b>	<b>447,264</b>			<b>30,886</b>	<b>82,365</b>	<b>30,890</b>	<b>113,255</b>	<b>30,890</b>
<b>09/30/2015 New Additions</b>										
3RD FLOOR PAINTING	6/30/2015	29,597	29,597	S/L	5	5,919	7,893	5,919	13,812	5,919
CARPET	2/28/2015	28,600	28,600	S/L	5	5,720	9,533	5,720	15,253	5,720
CORRIDOR DOOR	2/28/2015	2,925	2,925	S/L	20	146	244	146	390	146
ELEVATOR REPAIR	3/31/2015	23,777	23,777	S/L	20	1,189	1,862	1,189	3,071	1,189
FIRE PANEL	4/30/2015	87,653	87,653	S/L	10	8,765	13,148	8,765	21,913	8,765
FIRE SYSTEM FOR ELEVATOR	4/30/2015	2,000	2,000	S/L	10	200	300	200	500	200
FOUNTAIN	2/28/2015	3,641	3,641	S/L	10	364	607	364	971	364
HOT FOOD COUNTER	2/28/2015	1,588	1,588	S/L	10	159	265	159	424	159
INSTALL NEW CARPET	6/25/2015	730	730	S/L	5	146	195	146	341	146
INSTALL NEW SHEET VINYL	6/25/2015	400	400	S/L	10	40	53	40	93	40



INSTALL NEW SHEET VINYL	6/25/2015	400	400	S/L	10	40	53	40	93
LOADING DOCK	2/28/2015	19,266	19,266	S/L	20	963	1,606	963	2,569
LOCKWOOD LODGE FLOORING	3/31/2015	4,590	4,590	S/L	5	918	1,454	918	2,372
MEMORY GARDEN	9/30/2015	71,232	71,232	S/L	20	3,562	3,858	3,562	7,420
PAINTING	2/28/2015	70,757	70,757	S/L	5	14,151	23,586	14,151	37,737
PIPE INSULATION	7/31/2015	29,100	29,100	S/L	20	1,455	1,819	1,455	3,274
REAR LOADING DOCK CART STORAGE AREA	9/30/2015	7,165	7,165	S/L	20	358	358	358	746
REPLACE BOILERS	7/31/2015	161,250	161,250	S/L	20	8,063	10,078	8,063	18,141
REPLACE SEWER PUMPS	3/31/2015	5,675	5,675	S/L	10	568	899	568	1,467
REPLACED CARPET	8/31/2015	5,630	5,630	S/L	10	563	657	563	1,220
REPLACEMENT OF BOILER SECTION	8/31/2015	5,738	5,738	S/L	20	287	335	287	622
ROOF	2/28/2015	260,738	260,738	S/L	10	26,074	43,456	26,074	69,530
ROOM PAINTING	5/31/2015	10,350	10,350	S/L	5	2,070	2,933	2,070	5,000
SPRINKLER HEADS	8/31/2015	2,848	2,848	S/L	25	114	133	114	247
UPGRAD NURSING STATION	8/31/2015	5,136	5,136	S/L	20	257	300	257	557
WIRING FOR EXHAUST FANS	5/31/2015	1,279	1,279	S/L	10	128	181	128	309
		<b>842,065</b>	<b>842,065</b>			<b>82,218</b>	<b>125,853</b>	<b>82,219</b>	<b>208,072</b>

<b>09/30/2016 New Additions</b>									
SAFETY SYSTEM MOVEABLE GAS	2/9/2016	224	224	S/L	10	17	17	22	39
STEAMER NAT GAS	2/9/2016	9,753	9,753	S/L	10	731	731	975	1,706
KITCHEN ROOF	2/9/2016	13,950	13,950	S/L	10	1,046	1,046	1,395	2,441
KITCHEN ROOF	2/9/2016	13,950	13,950	S/L	10	1,046	1,046	1,395	2,441
BRADLEY LAVATORY DECK	2/9/2016	1,881	1,881	S/L	5	282	282	376	658
LADIES LOCKER ROOM	2/9/2016	22,000	22,000	S/L	10	1,650	1,650	2,200	3,850
RENOVATIONS	2/9/2016	101,320	101,320	S/L	10	7,599	7,599	10,132	17,731
ELECTRICAL	5/11/2016	13,470	13,470	S/L	10	1,010	1,010	1,347	2,357
ROOF TOP AIR HANDLER	6/10/2016	41,999	41,999	S/L	15	1,633	1,633	2,800	4,433
NURSE CALL SYSTEM	1/21/2016	105,143	105,143	S/L	10	7,886	7,886	10,514	18,400
FENCE REPAIR	2/9/2016	3,950	3,950	S/L	8	370	370	494	864
UPGRADE 3RD FLOOR DIRECT DINE	11/18/2015	34,300	34,300	S/L	20	1,429	1,429	1,715	3,144
HEATING UNIT FOR 2ND FLOOR DINING ROOM	11/18/2015	22,973	22,973	S/L	15	1,149	1,149	1,532	2,681
FLOOR COVERING APT 210	2/26/2016	1,075	1,075	S/L	5	161	161	215	376
PAINTING	5/12/2016	2,080	2,080	S/L	15	104	104	139	243
REFURB AND PAINT	8/26/2016	7,010	7,010	S/L	20	263	263	351	614
		<b>395,078</b>	<b>395,078</b>			<b>26,377</b>	<b>26,377</b>	<b>35,602</b>	<b>61,979</b>

<b>09/30/2017 New Additions</b>									
Nurse Call System	1/21/2016	16,963	16,963	S/L	10	-	-	1,696	1,696
Boiler	5/30/2017	17,666	17,666	S/L	20	-	-	442	442
Roof Top Handler	12/23/2016	63,916	63,916	S/L	20	-	-	1,598	1,598
Returb Apartment	1/23/2017	20,928	20,928	S/L	20	-	-	523	523
		<b>119,473</b>	<b>119,473</b>			-	-	<b>4,259</b>	<b>4,259</b>

<b>Total NonMovable</b>		<b>13,770,511</b>	<b>13,770,511</b>			<b>678,527</b>	<b>9,771,361</b>	<b>641,650</b>	<b>10,413,011</b>
<b>Amount Per Depreciation by Class (PBC)</b>		<b>13,770,511</b>	<b>13,770,511</b>			<b>678,527</b>		<b>641,650</b>	

<b>Autos</b>									
Prior Period Acq (Per 09/30/2011 Cost Report)		222,980	222,980	S/L	Var	1,882	222,980	(0)	222,980
Transferred from MHC (included in PY Dep)		23,738	23,738	S/L		-	23,738	-	23,738
Transferred to MHC (Already removed from PY Dep)		(32,792)	(32,792)	S/L		-	(32,792)	-	(32,792)
		<b>213,925</b>	<b>213,925</b>			<b>1,882</b>	<b>213,926</b>	<b>(0)</b>	<b>213,925</b>
<b>09/30/2012 New Additions</b>									
Wheelchair Van	8/1/2012	38,643	38,643	S/L	4	7,245	38,643	0	38,643
2012 14-Passenger Mini Bus	8/1/2012	58,047	58,047	S/L	4	10,883	58,047	0	58,047
		<b>96,690</b>	<b>96,690</b>			<b>18,128</b>	<b>96,690</b>	<b>0</b>	<b>96,690</b>
<b>9/30/12 Disposals</b>									
2000 Dodge Caravan	3/20/2012	(34,004)	(34,004)	S/L		-	(34,004)	-	(34,004)
2000 Dodge Caravan Lettering	3/20/2012	(1,025)	(1,025)	S/L		-	(1,025)	-	(1,025)
		<b>(35,029)</b>	<b>(35,029)</b>			-	<b>(35,029)</b>	-	<b>(35,029)</b>



PREVA MATT ELEIT MATTRESS	11/1/2014	258	5	S/L	10	26	71	26	97
PREVA MATT ELEIT MATTRESS	1/1/2014	258	10	S/L	10	26	71	26	97
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
PREVA MATT ELEIT MATTRESS	1/1/2014	258	10	S/L	10	26	71	26	97
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
JOERNS ULTRACARE XT HEALTHCARE ELECTRIC BED	3/1/2014	1,890	12	S/L	12	157	407	157	564
MAXI SLINGS	11/20/2013	10,516	5	S/L	5	2,103	6,135	2,103	8,238
SLINGS FOR MAXILIFT LARGE AND XLARGE	8/1/2014	3,790	15	S/L	15	356	547	253	800
JOERNS BARIATRIC BED 750LB	3/1/2014	5,340	15	S/L	15	920	920	356	1,276
PROOFER HOLDING CABINET	9/30/2014	2,799	15	S/L	15	187	389	187	576
PROOFER HOLDING CABINET	9/30/2014	2,799	15	S/L	15	187	389	187	576
VACUUMS	1/1/2014	2,280	8	S/L	8	285	784	285	1,069
VACUUMS	1/1/2014	9,933	5	S/L	5	1,987	4,139	1,987	6,126
CARENDO HYGIENE CHAIR	8/1/2014	5,485	15	S/L	15	366	792	366	1,158
		126,472				26,762	59,218	25,210	84,428

<b>9/30/15 Additions</b>									
8 Computers on Wheels	9/30/2015	8,826	5	S/L	5	1,765	1,912	1,765	3,677
6 Computers	7/31/2015	15,324	3	S/L	3	5,108	6,385	5,108	11,493
7 Laptops	7/31/2015	8,412	3	S/L	3	2,804	3,505	2,804	6,309
43 Thin Client	9/30/2015	18,029	3	S/L	3	6,010	6,510	6,010	12,520
21" DIA GAME TABLE	6/25/2015	262	15	S/L	15	17	23	17	40
6 Accent Armchairs	6/25/2015	2,653	15	S/L	15	177	236	177	413
AQUARIUM	9/30/2015	9,430	5	S/L	5	1,886	2,043	1,886	3,929
2 BAR HEIGHT STOOLS WITH ARMS	9/30/2015	2,533	15	S/L	15	69	92	69	161
BASKETS	9/30/2015	2,430	2	S/L	2	1,267	1,372	1,161	2,533
6 CART, LAUNDRY, HEAVY DUTY	2/28/2015	2,430	10	S/L	10	243	405	243	648
CHALK BOARDS	9/30/2015	2,595	5	S/L	5	519	562	519	1,081
6 CRASH CARTS	8/31/2015	779	15	S/L	15	52	69	52	121
DELUXE TUBULAR HAMPER	5/31/2015	2,354	10	S/L	10	235	275	235	510
30 DINING ARMCHAIRS	8/20/2015	5,431	10	S/L	10	543	769	543	1,312
DISHWASHER	8/31/2015	8,207	15	S/L	15	547	730	547	1,277
DROP IN FOOD WELL	2/28/2015	40,147	10	S/L	10	4,015	4,684	4,015	8,699
DRUG SHREDDER	8/31/2015	1,499	10	S/L	10	150	250	150	400
2 DUVAL WINGBACK CHAIR	6/25/2015	2,247	5	S/L	5	449	524	449	973
5 DYNO RELIEF LOW LOSS AIR MATTRESS	6/25/2015	1,703	15	S/L	15	114	151	114	265
2 EDUCATIONAL FURNITURE	6/25/2015	4,125	5	S/L	5	825	894	825	1,719
7 END TABLE	6/25/2015	839	15	S/L	15	56	75	56	131
FURNISHINGS	9/30/2015	1,522	15	S/L	15	101	135	101	236
HAND TRUCK 3031	9/30/2015	289,941	15	S/L	15	19,329	20,940	19,329	40,269
2 HOT FOOD COUNTERS	6/25/2015	329	15	S/L	15	22	29	22	51
KALVIN CLOCK	8/31/2015	13,572	15	S/L	15	905	1,056	905	1,961
3 LITE SOURCE FURNITURE	9/30/2015	3,723	10	S/L	10	372	403	372	775
LOFT DIVIDER SCREEN	6/25/2015	300	15	S/L	15	20	27	20	47
2 LOUNGE CHAIR	6/25/2015	1,231	15	S/L	15	82	109	82	191
LOVE SEAT	6/25/2015	1,589	15	S/L	15	106	141	106	247
MAX THOMAS TABLETOP LAMINATE	6/25/2015	1,084	15	S/L	15	72	96	72	168
MAX THOMAS WOOD TABLE	6/25/2015	153	15	S/L	15	10	14	10	24
MAXMOVE II DIGITAL SCALE	2/28/2015	214	15	S/L	15	14	19	14	33
NEXUS BAR HEIGHT TABLE	6/25/2015	2,353	10	S/L	10	235	392	235	627
PAGEWRITER TC50 CARDIOGRAPH	9/30/2015	143	15	S/L	15	10	13	10	23
2 PARKER LOUNGE CHAIRS	6/25/2015	10,491	7	S/L	7	1,499	1,624	1,499	3,123
PARKER LOVE SEAT	6/25/2015	1,517	15	S/L	15	101	135	101	236
PRTABLE WHEELCHAIR SCALE	6/30/2015	923	15	S/L	15	62	82	62	144
		2,355	10	S/L	10	236	314	236	550

2 O/U/IZEL FURNITURES	6/25/2015	283	283	S/L	15	19	25	19	44
ROUND COCKTAIL TABLE	6/25/2015	329	329	S/L	15	22	29	22	51
ROUND END TABLE	6/25/2015	221	221	S/L	10	15	20	15	35
SHOWER CHAIR	6/30/2015	2,051	2,051	S/L	10	205	273	205	478
SLING MAXILIFT LG STANDARD	6/30/2015	3,282	3,282	S/L	10	328	438	328	766
2 SPOT VITAL SIGNS-NIBP/WELLCOR	9/30/2015	4,030	4,030	S/L	10	403	437	403	840
TABLE TOP LAMINATE	6/25/2015	134	134	S/L	15	9	12	9	21
TELEVISIONS	9/30/2015	40,887	40,887	S/L	5	8,177	8,859	8,177	17,036
4 VOLT CHAIR	6/25/2015	884	884	S/L	15	59	79	59	136
		<b>522,396</b>	<b>522,396</b>			<b>59,264</b>	<b>67,167</b>	<b>59,158</b>	<b>126,325</b>

**9/30/15 Disposals**

Partial disposition of Vacuums (placed into service 9/30/14)	9/30/2014	(3,038)	(3,038)	S/L	5	-	(659)	(608)	(1,267)
FIGURED MAHOAGANY PILASTER PEDESTAL BASE & 42" S	4/1/2002	(280)	(280)	S/L	5	-	(280)	-	(280)
ARM CHAIR, FIGURED MAHOAGANY CHAMAELEON PATTERN,	4/1/2002	(209)	(209)	S/L	5	-	(209)	-	(209)
FIGURED MAHOAGANY OVAL COCKTAIL TABLE	4/1/2002	(177)	(177)	S/L	5	-	(177)	-	(177)
FIGURED MAHOAGANY END TABLE	4/1/2002	(146)	(146)	S/L	5	-	(146)	-	(146)
STATESVILLE REUNION LOUNGE CHAIR, COLOR BAY W/	4/1/2002	(1,221)	(1,221)	S/L	5	-	(1,221)	-	(1,221)
STATESVILLE REUNION LOUNGE CHAIR, COLOR BAY W/	4/1/2002	(1,221)	(1,221)	S/L	5	-	(1,221)	-	(1,221)
SHREDDER, MARATHON RX	5/1/2006	(4,500)	(4,500)	S/L	5	-	(4,500)	-	(4,500)
		<b>(10,792)</b>	<b>(10,792)</b>				<b>(8,413)</b>	<b>(608)</b>	<b>(9,021)</b>

**9/30/16 Additions**

COPIER	6/30/2016	7,995	7,995	S/L	5	933	933	1,599	2,532
33 THIN CLIENT REPLACEMENTS	3/31/2016	19,614	19,614	S/L	3	4,904	4,904	6,538	11,442
23 DESKTOP REPLACEMENT	3/31/2016	15,985	15,985	S/L	3	3,996	3,996	5,328	9,324
PRINTER	1/31/2016	7,410	7,410	S/L	3	1,853	1,853	2,470	4,323
CANON MFP SYSTEM	2/9/2016	1,695	1,695	S/L	5	254	254	339	593
LINEN CARTS	6/30/2016	1,626	1,626	S/L	10	95	95	163	258
LINEN CARTS	6/30/2016	1,626	1,626	S/L	10	95	95	163	258
LINEN CART	6/30/2016	1,128	1,128	S/L	10	66	66	113	179
LINEN CART	6/30/2016	1,128	1,128	S/L	10	66	66	113	179
LINEN CART	6/30/2016	1,129	1,129	S/L	10	66	66	113	179
TELEVISION	5/31/2016	1,299	1,299	S/L	5	195	195	260	455
FURNITURE	5/31/2016	21,929	21,929	S/L	5	3,289	3,289	4,386	7,675
		<b>82,564</b>	<b>82,564</b>			<b>15,812</b>	<b>15,812</b>	<b>21,585</b>	<b>37,397</b>

**9/30/17 Additions**

Low Air Loss Mattress	12/26/2016	6,600	6,600	S/L	10	-	-	330	330
Wall Mounted Scale	12/23/2016	6,694	6,694	S/L	10	-	-	335	335
Convection Oven	8/15/2017	4,531	4,531	S/L	10	-	-	227	227
Convection Oven	8/15/2017	8,535	8,535	S/L	10	-	-	427	427
Slicer	8/15/2017	8,373	8,373	S/L	10	-	-	419	419
Kettle	8/15/2017	6,839	6,839	S/L	10	-	-	342	342
Charbroiler	8/15/2017	6,839	6,839	S/L	10	-	-	342	342
Ice Machine	8/15/2017	5,649	5,649	S/L	10	-	-	282	282
Panri Grille	8/15/2017	1,702	1,702	S/L	10	-	-	85	85
Bed	8/15/2017	50,004	50,004	S/L	15	-	-	1,667	1,667
Refurb Apartment	1/23/2017	9,875	9,875	S/L	5	-	-	988	988
		<b>115,641</b>	<b>115,641</b>					<b>5,444</b>	<b>5,444</b>

<b>Total Movable Equipment</b>		<b>4,146,069</b>	<b>4,146,069</b>			<b>155,886</b>	<b>3,187,523</b>	<b>174,341</b>	<b>3,361,864</b>
<b>Amount Per Depreciation by Class (PBC)</b>		<b>4,146,069</b>	<b>4,146,069</b>			<b>155,886</b>		<b>174,341</b>	

<b>Total Assets</b>		<b>34,024,019</b>	<b>34,024,019</b>			<b>1,002,008</b>	<b>24,682,386</b>	<b>965,180</b>	<b>25,647,566</b>
---------------------	--	-------------------	-------------------	--	--	------------------	-------------------	----------------	-------------------

\*Ties to TB  
 \*Total Depreciation per trial balance, prior year depreciation determined based upon difference in asset additions and total PBC

State of Connecticut  
**Annual Report of Long-Term Care Facility**  
 CSP-24 Rev. 10/2006

**Amortization Schedule\***

Name of Facility Masonicare at Newtown	License No. 1020-C	Report for Year Ended 9/30/2017		Page 24	of 37
		Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
Item	Date of Acquisition	Length of Amortization	Cost to Be Amortized		Totals
	Month	Year			
<b>A. Organization Expense</b>					
1.					
2.					
3.					
A-4. Subtotal					
<b>B. Mortgage Expense</b>					
1. SNF	11	2016	25	3,146	
2. Assisted Living	11	2016	25	88,399	
3.					
B-4. Subtotal					91,545
<b>C. Leasehold Improvements and Other</b>					
1. Acquired prior to this report period					
2. Disposals (attach schedule)					
3. Acquired during this report period (attach schedule)					
C-4. Subtotal					
<b>D. Total Amortization</b>					91,545

\* Straight-line method must be used.

\*\* Specify which of the following bases were used:

- A. Minimum of 5 years or 60 months.
- B. Life of mortgage; OR
- C. Remaining Life of Lease; OR
- D. Actual Life if owned by Related Party.

**C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire**

Name of Facility Masonicare at Newtown	License No. 1020-C	Report for Year Ended 9/30/2017	Page 25	of 37
---	-----------------------	------------------------------------	------------	----------

**11. Property Questionnaire**

**Part A**

Is the property either owned by the Facility or leased from a Related Party?\*  Yes  No If "Yes," complete Part B.  
If "No," complete Part C.

\*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.

Description	Total				
1. Date Land Purchased					
2. Date Structure Completed	05/25/05				
3. If NOT Original Owner, Date of Purchase	10/01/82				
4. Date of Initial Licensure					
5. Total Licensed Bed Capacity	154				
6. Square Footage	116,973				
7. Acquisition Cost					
a. Land					
b. Building					

**Part B - Owner and Related Parties**

	1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing				
a. Type of Financing (e.g., fixed, variable)	CHEFA - Fixed Rate			
b. Date Mortgage Obtained	10/31/07			
c. Interest Rate for the Cost Year	3.67%			
d. Term of Mortgage (number of years)	30			
e. Amount of Principal Borrowed	7,742,117			
f. Principal balance outstanding as of 9/30/2017				
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>				
g. Type of Financing (e.g., fixed, variable)	CHEFA - Variable			
h. Date of Refinancing	11/02/16			
i. New Interest Rate	3.5% - 4.375%			
j. Term of Mortgage (number of years)	25			
k. Amount of Principal Borrowed	5,755,000			
l. Principal Outstanding on Note Paid-Off	5,675,195			

**Part C - Arms-Length Leases for Real Property Improvements Only**

Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease

**Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.**

**C. Expenditures Other Than Salaries (cont'd) - Interest**

Name of Facility		License No.	Report for Year Ended		Page	of
Masonicare at Newtown		1020-C	9/30/2017		26	37
Item			Total	CCNH	RHNS	Other
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$ 5,755,000			
2. Loan Origination Date			11/02/16			
3. Interest Rate %			3.50 - 4.375%			
4. Term			25			
5. CHEFA Interest Expense			231,577	64,869		166,708
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$ 231,577	64,869		166,708

(Carry Subtotals forward to next page)

**C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance**

Name of Facility		License No.		Report for Year Ended		Page	of
Masonicare at Newtown		1020-C		9/30/2017		27	37
Item				Total	CCNH	RHNS	Other
Subtotals Brought Forward:				231,577	64,869		166,708
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify)				\$	411	411	
Administration Interest Expense							
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	231,988	65,280	166,708
14. Insurance							
a. Insurance on Property (buildings only)				\$	35,458	35,458	
b. Insurance on Automobiles				\$	12,760	9,652	3,108
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify)				\$	111,260	86,978	24,282
Prof. Liability/Director/Crime/General Liability							
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	159,478	132,088	27,390
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	19,923,880	15,071,660	4,852,220



### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Masonicare at Newtown				1020-C	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.			Occupational Therapy	\$			
4.			Other - See attached Schedule	\$			
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 97,190	97,190		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.			Discriminatory Benefits	\$			
9.	15	1c	Bad Debts	\$			
10.	15	1e	Accounting & Legal	\$ 695	695		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 3,445	3,445		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	See	Attac	Gifts, flowers and coffee shops	\$ 8,256	8,256		
15.	See	Attac	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 27,184	27,184		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.			Automobile Expense (e.g. personal use)	\$			
18.			Unallowable Advertising *	\$			
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	m12	Unallowable Management Fees	\$ 491,095	491,095		
22.			Barber and Beauty	\$			
23.			Other - See attached Schedule	\$ 10,603	10,603		
<b>Page 18 - Dietary Expenditures</b>							
24.	30	IV 1	Meals to employees, guests and others who are not residents	\$ 51,520	51,520		
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.			Housekeeping services to employees, guests and others who are not residents	\$			
<b>Subtotal (Items 1 - 26)</b>				\$ 689,988	689,988		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

\*\* Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<b>Total Other Salaries Adjustment</b>			\$ -	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
16	m13	Letter of Credit	\$ 5,063		
16	m13	CHEFA Admin Fees	4,698		
16	m13	Administration Community Relations Event	303		
16	m13	Admissions Community Relations Event	339		
16	m8a	Chamber of Commerce Dues	200		
<b>Total Other A&amp;G Adjustments</b>			\$ 10,603	\$ -	\$ -

Masonicare Of Newtown  
 Employee Gifts  
 FYE 09/30/2017

Page 28 Facility : Ashlar of Newtown License #: 1020-C Year End: 09/30/17

Line	Description	Pg Ln Number	Alloc Code	G/L Amount	Reclass Amount	Adj. G/L Amount	CCH	RHNS	OTHER	Alloc. Check
23	Other	16								
		m13								
<b>Cost of Excess Employee Gifts and Parties</b>										
	002.7000.6000200 Employee Relations	16.1 m 13	Patient Days	2,052	2,052	1,696			356	-
	002.8150.6000200 Employee Relations	16.1 m 13	Payroll	14,074	14,074	11,346			2,728	-
	AllowableHoliday Staff Party			2,052	2,052	1,696			356	-
	Employee Gifts @ \$14.25 per employee (269) (allowance)			3,833	3,833	3,090			743	-
	<b>Sub total - Reimbursable Costs</b>			<b>5,885</b>	<b>5,885</b>	<b>4,786</b>			<b>1,099</b>	<b>-</b>
	<b>Sub total - Non Reimbursable Costs</b>			<b>10,241</b>	<b>10,241</b>	<b>8,256</b>			<b>1,985</b>	<b>-</b>
	<b>Disallowance ( 100% )</b>			<b>-</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>
		To Pg Ln								
		28.14								

Purpose: Offset cost of Employee Gifts and Parties above allowable levels

**Masonicare at Newtown**  
**September 30, 2017**  
**Legal Fees Disallowance**

**To disallow the CCNH's portion of legal fees associated with collections**

Allowable Legal Exp allocated to CCNH	1,279	
Non-allowable Exp allocated to CCNH - Wrong Compan:	<u>695</u>	Page 28, Line 10
<b>Total Legal Fees</b>	<u><u>1,974</u></u>	Page 15, Line 1e

**Masonicare at Newtown  
September 30, 2017  
Cell Phone Disallowance**

**To disallow the CCNH's portion of cell phone in excess of State limits**

Total Cell Phone Costs Reported for CCNH (Page 15, Line 1h2)	4,885	
Allowable Amount (4 phones x \$30/month x 12 months)	<u>1,440</u>	
<b>Cell Phone in Excess of Max Allowable</b>	<u><u>3,445</u></u>	<b>Pg. 28 L12</b>

**Masonicare Of Newtown  
Tuition Reimb  
FYE 09/30/2017**

Page	Line	Description	Pg Ln Number	Alloc Code	G/L Amount	Reclass Amount	Adj G/L Amount	CCH	RHNS	OTHER	Alloc Check
16	1.5	Eduction Expenses Related to Seminars and Conventon	16 / 1.5	Various	48,867	-	48,867	40,733	-	8,134	-
		Amount Not Related to Tuition		Various	15,277	-	15,277	13,549	-	1,612	-
		Amount Related to Tuition (see break out below)		Various	33,590	-	33,590	27,184	-	6,522	-
		<b>Cost of Tuition Reimbursed to Employees</b>	<b>Pg/Ln</b>								
		Tuition for	16 / 1.5								
	002.5055	6001000 AON 3B EDUCATION-TUITION	16 / 1.5	10	57	-	57	57	-	-	-
	002.5045	6001000 MAN 2ND FLOOR EDUCATION-TUITION	16 / 1.5	22	-	-	-	-	-	-	-
	002.7942	6001000 AON AL/FOOD SERVICE EDUCATION-TUITION	16 / 1.5	22	-	-	-	-	-	-	-
	002.8600	6001000 AON EMPLOY BENEFITS EDUCATION-TUITION	16 / 1.5	15	33,649	-	33,649	27,127	-	6,522	-
		<b>Sub total</b>			<b>33,706</b>	-	<b>33,706</b>	<b>27,184</b>	-	<b>6,522</b>	-

Based On Current Allocation  
To Pg Ln 28.15

81%  
19%  
27,184  
6,522

Disallowance ( 100% )

**Purpose:** Offset cost of Tuition Reimbursement to employees for enhancement of their technical and educational skills per DSS

Masonicare Of Newtown  
 Management Fee Disallowance - In Excess of \$8/Day  
 FYE 09/30/2017

Page 28 Facility : Ashlar of Newtown License #: 1020-C Year End: 09/30/17

Line	Description	Pg Ln Number	Alloc Code	G/L Amount	Reclass Amount	Adj G/L Amount	CCH	RHNS	OTHER	Alloc. Check
21	Management Fee to Related Party	16 1 m 12								
				1,035,860		1,035,860	872,131		163,729	-
	<b>Total Costs of Management Fee</b>			<u>1,035,860</u>		<u>1,035,860</u>	<u>872,131</u>		<u>163,729</u>	-

Sub total

Allocated to CCNH 872,131  
 Less Amount Disallowed as Marketing 111,633  
 Fees Not Disallowed 760,498  
 Max Allowable (45,084 x \$8,2468/Day) 381,036  
 Additional Disallowance \$ 379,462  
 Marketing Disallowance \$ 111,633  
 Total Disallowance \$ 491,095

**D. Adjustments to Statement of Expenditures (cont'd)**

Name of Facility			License No.	Report for Year Ended	Page	of	
Masonicare at Newtown			1020-C	9/30/2017	29	37	
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	Other
Subtotals Brought Forward				\$ 689,988	689,988		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 6,333	6,333		
28.			Ambulance/Limousine	\$			
29.			X-rays, etc	\$			
30.			Laboratory	\$			
31.			Medical Supplies	\$			
32.			Oxygen (non emergency)	\$			
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 2,743	2,743		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.			Unallowable Property and Real Estate Taxes	\$			
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$			
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.			Property Insurance	\$			
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.			Radio and Television Revenue	\$			
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 110,143	110,143		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$ 1,534	1,534		
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 810,741	810,741		

\*\*\* Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.



Masonicare at Newtown  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
20	5j	Bed Rentals	\$ 890		
20	5c	Non-Medicaid Medical Supplies	1,853		
<b>Total Other Ancillary Costs</b>			<b>\$ 2,743</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	Other
<b>Total Other Property Adjustments</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	Other
30	IV 8	Facility Management Revenue	\$ 2,100		
30	IV 8	Rebates	26,189		
30	IV 8	Food Services Revenue	56,446		
30	IV 8	Rebates - SNF Only	4,108		
30	IV 8	Recreation Income	21,292		
30	IV 8	Human Resources Lost Badge Income	8		
<b>Total Other Adjustments</b>			<b>\$ 110,143</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	Other
22	10a	Real Estate Taxes	\$ 1,534		
<b>Total Unallowable Building Interest</b>			<b>\$ 1,534</b>	<b>\$ -</b>	<b>\$ -</b>

**F. Statement of Revenue**

Name of Facility	License No.	Report for Year Ended			Page	of
Masonicare at Newtown	1020-C	9/30/2017			30	37
Item	Total	CCNH	RHNS	Other		
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>						
1. a. Medicaid Residents ( <i>CT only</i> )	\$ 13,644,873	13,644,873				
b. Medicaid Room and Board Contractual Allowance **	\$					
2. a. Medicaid ( <i>All other states</i> )	\$					
b. Other States Room and Board Contractual Allowance **	\$					
3. a. Medicare Residents ( <i>all inclusive</i> )	\$ 2,061,329	2,061,329				
b. Medicare Room and Board Contractual Allowance **	\$					
4. a. Private-Pay Residents and Other	\$ 3,902,735	3,902,735				
b. Private-Pay Room and Board Contractual Allowance **	\$					
<b>II. Other Resident Revenue</b>						
1. a. Prescription Drugs - Medicare	\$ 202,705	202,705				
b. Prescription Drugs - Medicare Contractual Allowance **	\$					
c. Prescription Drugs - Non-Medicare	\$ 91,473	91,473				
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$					
2. a. Medical Supplies - Medicare	\$ 1,853	1,853				
b. Medical Supplies - Medicare Contractual Allowance **	\$					
c. Medical Supplies - Non-Medicare	\$ 303	303				
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$					
3. a. Physical Therapy - Medicare	\$ 634,016	599,055				34,961
b. Physical Therapy - Medicare Contractual Allowance **	\$					
c. Physical Therapy - Non-Medicare	\$ 198,480	183,649				14,831
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$					
4. a. Speech Therapy - Medicare	\$ 143,874	140,163				3,711
b. Speech Therapy - Medicare Contractual Allowance **	\$					
c. Speech Therapy - Non-Medicare	\$ 36,410	35,763				647
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$					
5. a. Occupational Therapy - Medicare	\$ 492,873	488,028				4,845
b. Occupational Therapy - Medicare Contractual Allowance **	\$					
c. Occupational Therapy - Non-Medicare	\$ 128,713	123,878				4,835
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$					
6. a. Other ( <i>Specify</i> ) - Medicare	\$ (661,264)	(639,910)				(21,354)
b. Other ( <i>Specify</i> ) - Non-Medicare	\$ (6,580,206)	(6,514,463)				(65,743)
<b>III. Total Resident Revenue</b> (Section I. thru Section II.)	\$ 14,298,167	14,321,434				(23,267)
<b>IV. Other Revenue*</b>						
1. Meals sold to guests, employees & others	\$ 62,428	51,520				10,908
2. Rental of rooms to non-residents	\$ 2,925,756					2,925,756
3. Telephone	\$					
4. Rental of Television and Cable Services	\$					
5. Interest Income ( <i>Specify</i> )	\$ 10					10
6. Private Duty Nurses' Fees	\$					
7. Barber, Coffee, Beauty and Gift shops	\$ 97,534					97,534
8. Other ( <i>Specify</i> )	\$ 195,857	110,143				85,714
<b>V. Total Other Revenue</b> (1 thru 8)	\$ 3,281,585	161,663				3,119,922
<b>VI. Total All Revenue</b> (III + V)	\$ 17,579,752	14,483,097				3,096,655

\* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

\*\* Facility should report all contractual allowances and/or payer discounts.

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	Other
		-		-
30 II 6a	Deduction from Revenue Difference - Non-Reimb.			\$ (21,354)
30 II 6a	Deduction from Revenue Difference	(644,911)		
30 II 6a	Radiology Revenue - MC	3,876		
30 II 6a	Laboratory Revenue - MC	1,125		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ (639,910)</b>	<b>\$ -</b>	<b>\$ (21,354)</b>

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	Other
		-		-
30 II 6b	Deduction from Revenue Difference - SNF	\$ (6,517,352)		
30 II 6b	Radiology Revenue - HMO & CO	204		
30 II 6b	Massage Therapy	2,685		
30 II 6b	Deduction from Revenue Difference - Non-Reimb.			(65,743)
<b>Total Other Resident Revenue</b>		<b>\$ (6,514,463)</b>	<b>\$ -</b>	<b>\$ (65,743)</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	Other
			-		-
30 IV 5	Other Operating Interest Income - Non-Reimb.	N/A			\$ 10
<b>Total Interest Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	Other
		-		-
30 IV 8	Facility Management Revenue (Self-disallow)	\$ 2,100		\$ 750
30 IV 8	Rebates (Self-disallow)	26,189		8,431
30 IV 8	Food Services Revenue (Self-disallow)	56,446		18,173
30 IV 8	Other Non-Reimb. Income	-		58,358
30 IV 8	Rebates - SNF Only (self-disallow)	4,108		-
30 IV 8	Recreation Income (Self-disallow)	21,292		-
30 IV 8	Human Resources Lost Badge Income (Self-disallow)	8		2
<b>Total Other Revenue</b>		<b>\$ 110,143</b>	<b>\$ -</b>	<b>\$ 85,714</b>

### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare at Newtown	1020-C	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	4,570
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,649,527
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	23,263
5. Prepaid Expenses			\$	146,761
a. Insurance Pollution	2,554			
b. Other Expenses	68,797			
c. Prepaid Dues	4,108			
d. Prepaid Morrison	71,302			
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	2,989
Concentra Intercompany	617			
Insurance Payments	2,372			
<b>A-9. Total Current Assets (Lines A1 thru 8)</b>			<b>\$</b>	<b>2,827,110</b>
<b>B. Fixed Assets</b>				
1. Land			\$	419,334
2. Land Improvements	*Historical Cost	2,484,076	\$	202,795
	Accum. Depreciation	2,281,281		
		Net		
3. Buildings	*Historical Cost	13,474,099	\$	4,031,953
	Accum. Depreciation	9,442,146		
		Net		
4. Leasehold Improvements	*Historical Cost		\$	
	Accum. Depreciation			
		Net		
5. Non-Movable Equipment	*Historical Cost	13,770,511	\$	3,357,500
	Accum. Depreciation	10,413,011		
		Net		
6. Movable Equipment	*Historical Cost	4,146,069	\$	784,205
	Accum. Depreciation	3,361,864		
		Net		
7. Motor Vehicles	*Historical Cost	149,264	\$	
	Accum. Depreciation	149,264		
		Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	(20,508)
C/R vs F/S NBV Adjustment	(20,509)			
Rounding	1			
<b>B-10. Total Fixed Assets (Lines B1 thru 9)</b>			<b>\$</b>	<b>8,775,279</b>

\* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of	
Masonicare at Newtown		1020-C	9/30/2017	32	37	
Account				Amount		
Total Brought Forward:				\$	11,602,389	
C. Leasehold or like property recorded for Equity Purposes.						
1. Land						
\$						
2. Land Improvements		*Historical Cost	_____			
		Accum. Depreciation	_____	Net	\$	
3. Buildings		*Historical Cost	_____			
		Accum. Depreciation	_____	Net	\$	
4. Non-Movable Equipment		*Historical Cost	_____			
		Accum. Depreciation	_____	Net	\$	
5. Movable Equipment		*Historical Cost	_____			
		Accum. Depreciation	_____	Net	\$	
6. Motor Vehicles		*Historical Cost	_____			
		Accum. Depreciation	_____	Net	\$	
7. Minor Equipment-Not Depreciable						
\$						
C-8 <b>Total Leasehold or Like Properties</b> (C1 thru 7)						
\$						
D. Investment and Other Assets						
1. Deferred Deposits						
\$						
2. Escrow Deposits						
\$						
3. Organization Expense		*Historical Cost	_____			
		Accum. Depreciation	_____	Net	\$	
4. Goodwill (Purchased Only)						
\$						
5. Investments Related to Resident Care ( <i>itemize</i> )					\$	30,630
Resident Personal Funds		30,630				
6. Loans to Owners or Related Parties ( <i>itemize</i> )						
\$						
Name and Address		Amount	Loan Date			
7. Other Assets ( <i>itemize</i> )						
Capital Purchases		187,617			\$	187,617
D-8. <b>Total Investments and Other Assets</b> (Lines D1 thru 7)						
\$						218,247
D-9. <b>Total All Assets</b> (Lines A9 + B10 + C8 + D8)						
\$						11,820,636

\* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

**Annual Report of Long-Term Care Facility**

CSP-33 Rev. 6/95

**G. Balance Sheet (cont'd)**

Name of Facility Masonicare at Newtown		License No. 1020-C	Report for Year Ended 9/30/2017	Page 33	of 37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	475,756
2. Notes Payable ( <i>itemize</i> )				\$	
_____					
_____					
_____					
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	411,237
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	77,577
7. Medicare Final Settlement Payable				\$	76,419
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	466,791
See Attachment		466,791			
_____					
_____					
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>1,507,780</b>

\* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

**Masonicare of Newtown  
Cost Report Year 2017  
Medicaid Cost Report - Other Liabilities Summary**

Accrued A/R Credit Balance	78,955
Due to Remedy	(33,456)
CL&P Loan Payable	4,333
Accrued Liabilities	15,673
Accrued Refunds	456
Accrued Provider Tax	208,412
Accrued Audit	15,212
Accrued Sec. Deposits	162,671
Resident Council Fund	3,901
Due to Scholarship	10,634
<b>Other Liabilities</b>	<b><u>466,791</u></b>



**G. Balance Sheet (cont'd)**

Name of Facility Masonicare at Newtown		License No. 1020-C	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				1,507,780	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					
\$					
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable				\$	
3. Loans from Owners or Related Parties ( <i>itemize</i> )				\$ 5,666	
Name and Address of Lender	Amount	Loan Date			
Intercompany	5,666				
4. Other Long-Term Liabilities ( <i>itemize</i> )				\$ 359,377	
General Reserve		46,864			
Personal Funds		86,420			
Applied Income		1,660			
Asbestos Removal		224,433			
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)				\$ 365,043	
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)				\$ 1,872,823	

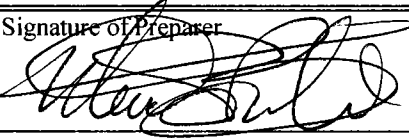
**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare at Newtown	1020-C	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	12,291,941
6. Gain or Loss for Period	10/1/2016	thru 9/30/2017	\$	(2,344,128)
7. Total Net Worth			\$	9,947,813
<b>C. Total Reserves and Net Worth</b>			\$	9,947,813
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	11,820,636

### H. Changes in Total Net Worth

Name of Facility	License No.	Report for Year Ended	Page	of
Masonicare at Newtown	1020-C	9/30/2017	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	9,765,572
B. Total Revenue ( <i>From Statement of Revenue Page 30</i> )			\$	17,579,752
C. Total Expenditures ( <i>From Statement of Expenditures Page 27</i> )			\$	19,923,880
D. Net Income or Deficit			\$	(2,344,128)
E. Balance			\$	7,421,444
F. Additions				
1. Additional Capital Contributed ( <i>itemize</i> )				
2. Other ( <i>itemize</i> )				
Close out of intercompany to Fund Balance		2,526,369		
F-3. Total Additions			\$	2,526,369
G. Deductions				
1. Drawings of Owners/Operators/Partners ( <i>Specify</i> )			\$	
Name and Address ( <i>No., City, State, Zip</i> )		Title	Amount	
2. Other Withdrawings ( <i>Specify</i> )			\$	
Purpose		Amount		
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>		09/30/17	\$	9,947,813

### I. Preparer's/Reviewer's Certification

Name of Facility Masonicare at Newtown		License No. 1020-C	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>					
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)		<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)		<input checked="" type="checkbox"/> Other	
<b>Preparer/Reviewer Certification</b>					
<p>I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.</p>					
Signature of Preparer 		Title PRINCIPAL	Date Signed 1/25/18		
Printed Name of Preparer Matthew S. Bovolack					
Address 555 Long Wharf Drive, New Haven, CT 06511			Phone Number 203-781-9600		

**Subject to the attached accountants' consulting report**

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Masonicare of Newtown for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Masonicare of Newtown. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Masonicare of Newtown and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
January 25, 2018



MARCUMGROUP  
MEMBER

# Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

Facility Name Masonicare of Newtown

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: \_\_\_\_\_

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

Explanation: \_\_\_\_\_

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: \_\_\_\_\_

See page 5 for explanation.

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: \_\_\_\_\_

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation:

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation:

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation:

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation:

Some services are contracted or monthly fees

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation:

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation:

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No



17. Have all contractual allowances been properly reported on Page 30?

Explanation:

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation:

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation:

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation:

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation:

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation:

Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.1010.1012000	AON PETTY CASH	4,570.00			4,570.00	3,800.83
002.1015.1050100	AON UNBILLED RECEIVABLE	238,427.00			238,427.00	145,183.57
002.1015.1050101	AON UNBILLED RECEIVAB-ASSISTED LVG	2,275.00			2,275.00	94.00
002.1015.1050200	AON ACCOUNTS RECEIVABLE	2,302,202.00			2,302,202.00	1,713,672.12
002.1015.1050202	AON ACCTS RECEIVABLE-ASSISTED LVG	428,786.00			428,786.00	563,334.26
002.1015.1050225	MAN SEQUESTRATION	(37,861.00)			(37,861.00)	(25,302.00)
002.1015.1053000	AON ACCOUNTS RECEIV-UNPOSTED CASH	111,355.00			111,355.00	5,528.25
002.1015.1053200	MAN UNPOSTED CASH CENTURY	17,227.00			17,227.00	400.00
002.1015.1054000	MAN A/R HOSPICE-UNPOSTED CASH	19,490.00			19,490.00	8,925.00
002.1016.1052404	AON A/R ACCRUAL CRED BALANCE	78,955.00			78,955.00	61,034.00
002.1016.1062000	AON ALLOWANCE FOR BAD DEBTS	(370,393.00)			(370,393.00)	(426,509.99)
002.1016.1063000	AON ACCRUAL-MEDICARE UNBILLED C/A	(6,661.00)			(6,661.00)	(6,660.54)
002.1016.1065500	AON ACCRUED TITLE 19 PENDING	(120,273.00)			(120,273.00)	(19,088.14)
002.1017.1050650	AON REFUND CLEARING	(14,002.00)			(14,002.00)	(3,610.63)
002.1020.1100119	AON INVENTORY-NNUR (AON NURSING)	5,278.00			5,278.00	9,675.83
002.1020.1100400	AON INVENTORY-FOOD	17,573.00			17,573.00	17,573.48
002.1020.1101000	AON INVENTORY-DISPOSABLES/DIETARY	412.00			412.00	411.74
002.1025.1150105	MAN PREPAID-INS-POLLUTION	2,554.00			2,554.00	4,012.85
002.1025.1150900	AON PREPAID-OTHER EXPENSES	68,797.00			68,797.00	70,544.85
002.1025.1151100	AON PREPAID-DUES	4,108.00			4,108.00	3,993.24
002.1025.1151250	AON PREPAID EXPENSES-HDS/MORRISON	71,302.00			71,302.00	71,302.00
002.1030.1250225	MAN MAN/PARTNERS I/C	617.00			617.00	617.00
002.1030.1250400	AON INTERCOMPANY-AON/MC	(5,666.00)			(5,666.00)	0.00
002.1035.1300000	AON RESIDENT PERSONAL FUNDS	30,630.00			30,630.00	46,265.28
002.1035.1300250	MAN INSURANCE PAYMENTS	2,372.00			2,372.00	432.00
002.1045.1501100	AON LAND	419,334.00			419,334.00	419,333.96
002.1045.1501200	AON LAND IMPROVEMENTS	2,484,076.00			2,484,076.00	2,484,075.70
002.1045.1502000	AON BUILDINGS	11,776,874.00		1,697,225.00	13,474,099.00	13,474,098.64
002.1045.1502200	AON BUILDING SERVICES	14,645,744.00		(1,658,048.00)	12,987,696.00	12,868,223.40
002.1045.1503000	AON FIXED EQUIPMENT	782,815.00			782,815.00	782,814.51
002.1045.1503200	AON MAJOR MOVABLE EQUIPMENT	3,690,331.00		1,850.00	3,692,181.00	3,576,539.21
002.1045.1503300	AON COMPUTER SYSTEM/MIS	490,502.00		(36,615.00)	453,887.00	453,887.44
002.1045.1503400	AON MOTOR VEHICLES	149,263.00			149,263.00	149,263.33
002.1046.1691300	AON RES FOR DEPR-LAND IMPROVEMENT	(2,281,209.00)			(2,281,209.00)	(2,247,396.39)
002.1046.1692100	AON RES FOR DEPR-BUILDINGS	(9,442,278.00)			(9,442,278.00)	(9,326,770.07)
002.1046.1692300	AON RES FOR DEPR-BUILDING SVCS	(9,671,854.00)			(9,671,854.00)	(9,050,633.90)
002.1046.1693100	AON RES FOR DEPR-FIXED EQUIPMENT	(741,373.00)			(741,373.00)	(721,015.09)
002.1046.1693300	AON RES FOR DEPR-MAJOR MOVEABLE EQ	(2,931,432.00)			(2,931,432.00)	(2,823,163.03)
002.1046.1693400	AON RES FOR DEPR-COMPUTER SYS/MIS	(430,443.00)			(430,443.00)	(364,370.40)
002.1046.1693500	AON RES FOR DEPR-MOTOR VEHICLES	(169,483.00)			(169,483.00)	(169,482.87)
002.1114.1100000	MAN CAPITAL PURCHASES FY 2014	6,651.00			6,651.00	6,651.06
002.1116.1100000	MAN CAPITAL PURCHASES FY 2016	4,384.00			4,384.00	21,056.32
002.1117.1100000	MAN CAPITAL PURCHASES FY 17	176,582.00			176,582.00	0.00
002.1200.1502105	AON BOND FINANCING SERIES C&D	0.00			0.00	13,129.61
002.1200.1694005	AON RES BOND FINANCING SERIES C&D	0.00			0.00	(6,242.96)
002.2010.2010000	AON ACCOUNTS PAYABLE-SYSTEM	(220,556.00)			(220,556.00)	(124,609.76)
002.2010.2010001	AON ACCOUNTS PAYABLE-MANUAL	(255,198.00)			(255,198.00)	(384,317.72)
002.2010.2010010	AON ACCRUED A/R CREDIT BALANCES	(78,955.00)			(78,955.00)	(61,034.00)
002.2010.2010058	MAN DUE TO REMEDY	33,456.00			33,456.00	0.00
002.2010.2010060	MAN CL & P LOAN PAYABLE FOR MAN	(4,333.00)			(4,333.00)	(24,833.42)
002.2010.2010100	AON ACCRUED LIABILITIES	(15,673.00)			(15,673.00)	(18,884.82)
002.2010.2010300	AON ACCRUED-REAL ESTATE TAXES	0.00			0.00	1,534.11
002.2010.2010400	AON REFUNDS	(456.00)			(456.00)	(18,343.97)
002.2010.2010500	AON UNCLAIMED CHECKS	0.00			0.00	16,340.63
002.2010.2010600	AON ACCRUED-PROVIDER TAX	(208,412.00)			(208,412.00)	(215,433.98)
002.2010.2011000	MAN ACCRUED/AUDITING FEES	(15,212.00)			(15,212.00)	(14,396.30)
002.2015.2040000	AON PAYROLL-LIABILITY	0.00			0.00	(96,624.60)
002.2015.2050100	MAN FICA AND MED VAC ACC	(29,224.00)			(29,224.00)	(28,345.38)
002.2015.2051000	AON ACCRUED VACATION	(382,013.00)			(382,013.00)	(361,033.61)
002.2015.2052650	AON CANCER INSURANCE	(213.00)			(213.00)	(229.25)
002.2015.2052655	MAN ACCIDENT	(98.00)			(98.00)	(102.06)
002.2015.2052675	MAN CRITICAL ILLNESS INS	(125.00)			(125.00)	(141.94)
002.2015.2052800	AON LOAN 401K	(1,331.00)			(1,331.00)	(726.82)
002.2015.2060200	AON ACCRUED-SUI-STATE UEMPLOYMT	0.00			0.00	(68,119.00)
002.2015.2070100	AON FICA	(19,688.00)			(19,688.00)	(16,680.78)
002.2015.2070101	AON FICA-MEDICARE	(4,604.00)			(4,604.00)	(3,918.82)
002.2015.2070200	AON FIT-WITHHOLDING TAX PAYABLE	(17,273.00)			(17,273.00)	(14,039.17)
002.2015.2070501	AON EMPLOYEES - "401K"	(8,496.00)			(8,496.00)	(6,888.65)
002.2015.2070507	AON 3% MATCH	(4,629.00)			(4,629.00)	(4,140.52)
002.2015.2070508	MAN ROTH	(517.00)			(517.00)	(267.40)
002.2015.2070510	MAN HSA	(14,257.00)			(14,257.00)	(4,262.41)
002.2015.2070700	AON GARNISHMENTS CLEARING	(809.00)			(809.00)	0.00
002.2015.2070950	AON ANNUAL APPEAL	0.00			0.00	(39.00)
002.2015.2071300	AON CT INCOME TAX WITHHELD	(5,537.00)			(5,537.00)	(4,308.72)
002.2017.2400301	AON SECURITY DEPOSIT ACCRUED INTER	(3,866.00)			(3,866.00)	(3,905.15)
002.2017.2401555	MAN SECURITY DEPOSIT	(158,805.00)			(158,805.00)	(310,285.67)
002.2017.2401900	AON RESIDENT COUNCIL FND	(3,901.00)			(3,901.00)	(3,901.11)
002.2017.2403800	AON DUE TO SCHOLARSHIP	(10,634.00)			(10,634.00)	(10,404.07)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.2020.2100100	MAN SETTLEMENT-MEDICAID	(76,419.00)			(76,419.00)	(16,419.65)
002.2022.2010033	MAN GENERAL RESERVE	(46,864.00)			(46,864.00)	(14,892.15)
002.2025.2350000	AON LIAB FOR FIDUCIARY FUNDS	0.00			0.00	(4,355.41)
002.2025.2350100	AON LIAB FOR PERSONAL FUNDS	(86,420.00)			(86,420.00)	(62,605.91)
002.2025.2350200	AON APPLIED INCOME LIABILITY	(1,660.00)			(1,660.00)	4,989.55
002.2051.2300000	AON ASBESTOS REMOVAL	(224,433.00)			(224,433.00)	(144,429.30)
002.2900.2992100	AON SURPLUS	(9,943,401.00)			(9,943,401.00)	(9,765,572.24)
002.4010.4025000	MAN OTH OPER REV REBATE CREDIT CARDS	0.00			0.00	(536.10)
002.4010.4050000	AON OTH OPER REV PURCHASE DISCOUNTS	0.00			0.00	(0.53)
002.4010.4065100	AON OTH OPER REV ORDER OF EASTERN STAR	(34,620.00)			(34,620.00)	0.00
002.4010.4110000	AON OTH OPER REV INTEREST INCOME	(10.00)			(10.00)	(45.91)
002.4020.4501010	AON DED FROM REV DFR-SNF-SP	693.00			693.00	289.20
002.4020.4501020	AON DED FROM REV DFR-SNF-MC	89,702.00			89,702.00	110,195.92
002.4020.4501030	AON DED FROM REV DFR-SNF-MD	5,821,149.00			5,821,149.00	6,109,586.73
002.4020.4501040	AON DED FROM REV DFR-SNF-CO	119,965.00			119,965.00	32,855.67
002.4020.4501050	AON DED FROM REV DFR-SNF-HMO	130,405.00			130,405.00	36,642.15
002.4020.4501060	AON DED FROM REV DFR-SNF-MEDICARE B	84,657.00			84,657.00	93,258.04
002.4020.4501065	AON DED FROM REV ALLOWANCE FOR MEDICAID PE	101,185.00			101,185.00	0.00
002.4020.4501115	MAN DED FROM REV RED RATE	2,987.00			2,987.00	0.00
002.4020.4501170	AON DED FROM REV MEDICAID DED & COIN-SNF	14.00			14.00	148.00
002.4020.4501200	MAN DED FROM REV C/A SEQUESTRATION SNF	14,718.00			14,718.00	11,857.80
002.4020.4501260	MAN DED FROM REV MED MAN CARE SEQ SNF	0.00			0.00	90.39
002.4020.4503010	AON DED FROM REV DFR-REH-SP	70.00			70.00	132.10
002.4020.4503020	AON DED FROM REV DFR-REH-MC	487,429.00			487,429.00	540,191.01
002.4020.4503030	AON DED FROM REV DFR-REH-MD	63,295.00			63,295.00	53,676.96
002.4020.4503040	AON DED FROM REV DFR-REH-CO	74,440.00			74,440.00	55,801.54
002.4020.4503050	AON DED FROM REV DFR-REH-HMO	146,136.00			146,136.00	154,643.15
002.4020.4503060	AON DED FROM REV DED FROM REV DFR-REH-MC-B	9,830.00			9,830.00	8,239.79
002.4020.4503115	MAN DED FROM REV REDUCE RAE	11,387.00			11,387.00	0.00
002.4020.4503200	MAN DED FROM REV C/A SEQUESTRATION	29,440.00			29,440.00	42,232.52
002.4020.4504090	MAN DED FROM REV BUNDLE PAYMENT C/A	(41,425.00)			(41,425.00)	39,003.00
002.4020.4506190	MAN DED FROM REV CT PARTNERSHIP DISCOUNT	0.00			0.00	6,719.90
002.4020.4506220	MAN DED FROM REV SEQUESTRATION ESTIMATE	12,559.00			12,559.00	2,207.00
002.4020.4510040	AON DED FROM REV DFR-OP-CO	2,028.00			2,028.00	6,552.11
002.4020.4510050	AON DED FROM REV DFR-OP-HMO	6,929.00			6,929.00	8,396.50
002.4020.4510060	AON DED FROM REV DED FROM REV DFR-OP-MC-B	21,354.00			21,354.00	31,057.08
002.4020.4510200	MAN DED FROM REV C/A SEQUESTRATION O/P	413.00			413.00	554.38
002.4020.4510260	MAN DED FROM REV MED MNG CR SEQ O/P	0.00			0.00	38.10
002.4020.4590100	AON DED FROM REV DFR-MANUAL ADJUSTMENT	0.00			0.00	(7,200.97)
002.4020.4590170	AON DED FROM REV ADMINISTRATIVE ADJUSTMENT	60,000.00			60,000.00	0.00
002.4020.4618000	MAN DED FROM REV PROVISION FOR BAD DEBT	57,036.00			57,036.00	170,833.00
002.5000.5000000	AON NURSING ADMIN SALARIES & WAGES	0.00		264,543.00	264,543.00	257,116.20
002.5000.5000001	AON NURSING ADMIN S&W-PRODUCTIVE	502,996.00		(264,543.00)	238,453.00	247,393.61
002.5000.5000002	AON NURSING ADMIN S&W-PAID TIME OFF	70,461.00			70,461.00	70,492.24
002.5000.5000003	AON NURSING ADMIN S&W-OVERTIME	2,076.00			2,076.00	2,203.05
002.5000.5000004	AON NURSING ADMIN S&W-PREMIUM/OTHER	1,410.00			1,410.00	1,972.55
002.5000.5000007	MAN NURSING ADMIN HOLIDAY PAY	6,638.00			6,638.00	0.00
002.5000.5000019	AON NURSING ADMIN EDUCATION	0.00			0.00	433.13
002.5000.5000201	AON NURSING ADMIN S&W-RN-CHARGE PRODUCTIVE	0.00			0.00	2,599.74
002.5000.5000204	AON NURSING ADMIN S&W-RN CHG PREMIUM/OTHER	0.00			0.00	50.00
002.5000.5000401	AON NURSING ADMIN S&W-LPN PRODUCTIVE	0.00			0.00	2,282.48
002.5000.5000404	AON NURSING ADMIN S&W-LPN PREMIUM/OTHER	0.00			0.00	42.75
002.5000.5000901	AON NURSING ADMIN S&W-UNIT SECTY PRODUCTIVE	30,183.00			30,183.00	26,591.39
002.5000.5000902	AON NURSING ADMIN S&W-UNIT SECTY PD TIME OF	4,527.00			4,527.00	4,515.22
002.5000.5000903	AON NURSING ADMIN S&W-UNIT SECTY OVERTIME	86.00			86.00	119.13
002.5000.5000905	MAN NURSING ADMIN UNIT SEC HOLIDAY PAY	462.00			462.00	0.00
002.5000.5001401	AON NURSING ADMIN S&W-CNA 1 PRODUCTIVE	2,306.00			2,306.00	1,740.31
002.5000.5001403	AON NURSING ADMIN S&W-CNA 1 OVERTIME	351.00			351.00	0.00
002.5000.5001404	AON NURSING ADMIN S&W-CNA 1 PREMIUM/OTHER	15.00			15.00	1.30
002.5000.5010100	AON NURSING ADMIN S&W-RETRO ADJUSTMENT	8.00			8.00	18.14
002.5000.5018000	AON NURSING ADMIN S&W-SALARY DOLLARS TRANSF	4,637.00			4,637.00	0.00
002.5000.5021700	AON NURSING ADMIN EMP BEN-STD	2,494.00			2,494.00	0.00
002.5000.5100000	MAN NURSING ADMIN GENERAL - SUPPLIES	2,313.00			2,313.00	1,443.06
002.5000.5101600	AON NURSING ADMIN SUPPLIES-CLEANING	55.00			55.00	26.33
002.5000.5106300	AON NURSING ADMIN SUPPLIES-PATIENT MEDICAL	361.00			361.00	2,399.78
002.5000.5106700	AON NURSING ADMIN OFFICE SUPPLIES	3,817.00			3,817.00	8,794.06
002.5000.5300000	AON NURSING ADMIN LICENSES	326.00			326.00	266.00
002.5000.5300100	AON NURSING ADMIN MEMBERSHIP & DUES	521.00			521.00	110.00
002.5000.5500000	AON NURSING ADMIN REPAIRS & MAINTENANCE	15.00			15.00	0.00
002.5000.5500100	AON NURSING ADMIN R&M-CONTRACTS	3,420.00			3,420.00	836.81
002.5000.5600000	AON NURSING ADMIN PURCHASED SERVICES	978.00			978.00	822.00
002.5000.5600106	AON NURSING ADMIN ARCHIVING FEES	67.00			67.00	0.00
002.5000.5610000	MAN NURSING ADMIN POST/FEDEX/UPS	396.00			396.00	0.00
002.5000.5610100	AON NURSING ADMIN FEDEX & UPS	145.00			145.00	237.70
002.5000.5850000	AON NURSING ADMIN MINOR EQUIP	108.00			108.00	2,678.11
002.5000.6000350	AON NURSING ADMIN BUSINESS EXPENSE REIMBURS	5,360.00			5,360.00	7,145.08
002.5000.6000400	MAN NURSING ADMIN EDUCATION/SEMINAR	6,301.00			6,301.00	3,809.00
002.5000.6000800	AON NURSING ADMIN EDUCATION-TRNING(INHOUSE)	0.00			0.00	155.21
002.5000.6001000	AON NURSING ADMIN EDUCATION-TUITION	57.00			57.00	0.00
002.5000.6050300	AON NURSING ADMIN INTERNAL CATERING-NONREIM	638.00			638.00	2,607.49
002.5000.6400550	MAN NURSING ADMIN QUALITY OF LIFE EXPENSE	0.00			0.00	396.00
002.5000.7000100	AON NURSING ADMIN TRAVEL	340.00			340.00	132.40

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.5000.8000001	MAN NURSING ADMIN INC/EXP REC-FR DONATN I/C	(17,621.00)			(17,621.00)	(13,956.46)
002.5045.3010100	MAN 2ND FLOOR SNF-SP	(2,677,294.00)			(2,677,294.00)	(1,768,595.00)
002.5045.3010200	MAN 2ND FLOOR SNF-MC	(211,896.00)			(211,896.00)	(163,319.00)
002.5045.3010300	MAN 2ND FLOOR SNF-MD	(8,332,396.00)			(8,332,396.00)	(9,220,131.00)
002.5045.3010400	MAN 2ND FLOOR SNF-CO	(37,496.00)			(37,496.00)	(15,228.00)
002.5045.3010500	MAN 2ND FLOOR SNF-HMO	(54,064.00)			(54,064.00)	(13,113.00)
002.5045.3010700	MAN 2ND FLOOR SNF-HOSPICE	(2,616.00)			(2,616.00)	(2,538.00)
002.5045.3030100	MAN 2ND FLOOR REH-SP	(191,404.00)			(191,404.00)	(80,793.00)
002.5045.3030200	MAN 2ND FLOOR REH-MC	(78,480.00)			(78,480.00)	(112,095.00)
002.5045.3030300	MAN 2ND FLOOR REH-MD	(129,928.00)			(129,928.00)	(177,660.00)
002.5045.3030400	MAN 2ND FLOOR REH-CO	0.00			0.00	(17,343.00)
002.5045.3030500	MAN 2ND FLOOR REH-HMO	0.00			0.00	(25,803.00)
002.5045.4100078	MAN 2ND FLOOR REBATE--	(1,369.00)			(1,369.00)	(1,369.58)
002.5045.5000001	MAN 2ND FLOOR S&W-PRODUCTIVE	1,861.00			1,861.00	2,060.18
002.5045.5000002	MAN 2ND FLOOR S&W-PAID TIME OFF	306.00			306.00	107.31
002.5045.5000003	MAN 2ND FLOOR S&W-OVERTIME	0.00			0.00	970.74
002.5045.5000004	MAN 2ND FLOOR S&W-PREMIUM/OTHER	74.00			74.00	258.30
002.5045.5000019	MAN 2ND FLOOR EDUCATION	108.00			108.00	3,000.71
002.5045.5000020	MAN 2ND FLOOR SALARY INITIATIVE	0.00			0.00	(0.02)
002.5045.5000101	MAN 2ND FLOOR RN-SUPERVISORY-PRODUCTIVE	21,466.00			21,466.00	11,407.09
002.5045.5000102	MAN 2ND FLOOR S&W-RN SUP-PAID TIME OFF	1.00			1.00	1,817.77
002.5045.5000104	MAN 2ND FLOOR S&W-RN SUP-PREMIUM/OTHER	674.00			674.00	1,535.15
002.5045.5000109	MAN 2ND FLOOR EDUCATION RN SPRV	0.00			0.00	86.00
002.5045.5000201	MAN 2ND FLOOR S&W-RN-CHARGE PRODUCTIVE	304,765.00			304,765.00	304,298.79
002.5045.5000202	MAN 2ND FLOOR S&W-RN CHG-PAID TIME OFF	35,013.00			35,013.00	43,734.52
002.5045.5000203	MAN 2ND FLOOR S&W-RN-CHARGE-OVERTIME	4,243.00			4,243.00	2,330.47
002.5045.5000204	MAN 2ND FLOOR S&W-RN CHG PREMIUM/OTHER	16,820.00			16,820.00	24,000.80
002.5045.5000205	MAN 2ND FLOOR RN HOLIDAY PAY	3,580.00			3,580.00	0.00
002.5045.5000209	MAN 2ND FLOOR EDUCATION RN	0.00			0.00	5,502.84
002.5045.5000401	MAN 2ND FLOOR S&W-LPN PRODUCTIVE	517,495.00			517,495.00	520,316.76
002.5045.5000402	MAN 2ND FLOOR S&W-LPN PAID TIME OFF	74,877.00			74,877.00	73,695.01
002.5045.5000403	MAN 2ND FLOOR S&W-LPN OVERTIME	25,873.00			25,873.00	30,405.84
002.5045.5000404	MAN 2ND FLOOR S&W-LPN PREMIUM/OTHER	27,310.00			27,310.00	28,124.93
002.5045.5000405	MAN 2ND FLOOR LPN HOLIDAY PAY	6,507.00			6,507.00	0.00
002.5045.5000409	MAN 2ND FLOOR EDUCATION LPNS	2,805.00			2,805.00	5,733.58
002.5045.5001401	MAN 2ND FLOOR S&W-CNA 1 PRODUCTIVE	1,166,089.00			1,166,089.00	1,135,907.89
002.5045.5001402	MAN 2ND FLOOR S&W-CNA 1 PAID TIME OFF	131,994.00			131,994.00	128,291.35
002.5045.5001403	MAN 2ND FLOOR S&W-CNA 1 OVERTIME	69,689.00			69,689.00	74,462.88
002.5045.5001404	MAN 2ND FLOOR S&W-CNA 1 PREMIUM/OTHER	83,819.00			83,819.00	84,186.27
002.5045.5001405	MAN 2ND FLOOR CNA HOLIAY PAY	14,697.00			14,697.00	0.00
002.5045.5001409	MAN 2ND FLOOR EDUCATION CNAS	20,942.00			20,942.00	32,933.75
002.5045.5010100	MAN 2ND FLOOR S&W-RETRO ADJUSTMENT	0.00			0.00	11.96
002.5045.5021700	MAN 2ND FLOOR EMP BEN-STD	24,509.00			24,509.00	14,565.37
002.5045.5100000	MAN 2ND FLOOR GENERAL - SUPPLIES	9,186.00			9,186.00	8,522.47
002.5045.5101600	MAN 2ND FLOOR SUPPLIES-CLEANING	1,526.00			1,526.00	1,341.27
002.5045.5106300	MAN 2ND FLOOR SUPPLIES-PATIENT MEDICAL	115,135.00			115,135.00	142,412.87
002.5045.5106700	MAN 2ND FLOOR OFFICE SUPPLIES	2,934.00			2,934.00	4,003.50
002.5045.5109900	MAN 2ND FLOOR SUPPLIES-PAT CHARGEABLE	1,276.00			1,276.00	933.72
002.5045.5110900	MAN 2ND FLOOR SUP-INV-OVER/SHORT	178.00			178.00	(568.29)
002.5045.5500000	MAN 2ND FLOOR REPAIRS & MAINTENANCE	2,409.00			2,409.00	3,081.95
002.5045.5500100	MAN 2ND FLOOR R&M-CONTRACTS	400.00			400.00	1,000.00
002.5045.5601803	MAN 2ND FLOOR CONSOLIDATED BILLING SNG	1,030.00			1,030.00	4,517.89
002.5045.5601860	MAN 2ND FLOOR PS-AMBULANCE SERVICES	158.00			158.00	691.18
002.5045.5606000	MAN 2ND FLOOR PS-EQUIPMENT RENTAL	1,074.00			1,074.00	916.00
002.5045.5606100	MAN 2ND FLOOR BED RENTAL	0.00			0.00	4,353.34
002.5045.5606120	MAN 2ND FLOOR MEDICAL EQUIP PART A	0.00			0.00	315.00
002.5045.5610000	MAN 2ND FLOOR POST/FEDEX/UPS	11.00			11.00	0.00
002.5045.5850000	MAN 2ND FLOOR MINOR EQUIP	4,728.00			4,728.00	12,258.42
002.5045.6000350	MAN 2ND FLOOR BUSINESS EXPENSE REIMBURS	50.00			50.00	0.00
002.5045.6050100	MAN 2ND FLOOR NOURISHMENT/REFRESHMENTS	36,727.00			36,727.00	36,078.00
002.5045.6060190	MAN 2ND FLOOR PHARMACY FACILITY RESPONS	1,032.00			1,032.00	(55.58)
002.5045.6060200	MAN 2ND FLOOR NON-RX DRUGS	96.00			96.00	0.00
002.5055.3010100	AON 3B SNF-SP	(176,144.00)			(176,144.00)	(166,662.00)
002.5055.3010200	AON 3B SNF-MC	(112,526.00)			(112,526.00)	(114,633.00)
002.5055.3010300	AON 3B SNF-MD	(5,003,974.00)			(5,003,974.00)	(5,200,362.00)
002.5055.3010400	AON 3B SNF-CO	(68,016.00)			(68,016.00)	(25,380.00)
002.5055.3010500	AON 3B SNF-HMO	(30,956.00)			(30,956.00)	(13,113.00)
002.5055.3030100	AON 3B REH-SP	(10,465.00)			(10,465.00)	(2,115.00)
002.5055.3030200	AON 3B REH-MC	(165,847.00)			(165,847.00)	(77,201.00)
002.5055.3030300	AON 3B REH-MD	(29,762.00)			(29,762.00)	(846.00)
002.5055.3030400	AON 3B REH-CO	(1,308.00)			(1,308.00)	0.00
002.5055.3030500	AON 3B REH-HMO	(21,385.00)			(21,385.00)	(12,274.00)
002.5055.4100078	AON 3B REBATE--	(1,369.00)			(1,369.00)	(1,369.58)
002.5055.5000001	AON 3B S&W-PRODUCTIVE	4,162.00			4,162.00	469.36
002.5055.5000003	AON 3B S&W-OVERTIME	0.00			0.00	432.43
002.5055.5000004	AON 3B S&W-PREMIUM/OTHER	241.00			241.00	101.78
002.5055.5000019	AON 3B EDUCATION	0.00			0.00	54.03
002.5055.5000101	AON 3B RN-SUPERVISORY-PRODUCTIVE	1,187.00			1,187.00	1,573.00
002.5055.5000102	AON 3B S&W-RN SUP-PAID TIME OFF	0.00			0.00	362.37
002.5055.5000104	AON 3B S&W-RN SUP-PREMIUM/OTHER	34.00			34.00	49.50
002.5055.5000201	AON 3B S&W-RN-CHARGE PRODUCTIVE	237,978.00			237,978.00	255,105.76
002.5055.5000202	AON 3B S&W-RN CHG-PAID TIME OFF	29,535.00			29,535.00	30,912.60

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.5055.5000203	AON 3B S&W-RN-CHARGE-OVERTIME	8,327.00			8,327.00	12,641.19
002.5055.5000204	AON 3B S&W-RN CHG PREMIUM/OTHER	11,827.00			11,827.00	13,697.48
002.5055.5000205	MAN 3B RN HOLIDAY PAY	1,879.00			1,879.00	0.00
002.5055.5000209	MAN 3B EDUCATION RN	3,849.00			3,849.00	9,434.89
002.5055.5000401	AON 3B S&W-LPN PRODUCTIVE	259,958.00			259,958.00	220,555.93
002.5055.5000402	AON 3B S&W-LPN PAID TIME OFF	21,467.00			21,467.00	28,368.24
002.5055.5000403	AON 3B S&W-LPN OVERTIME	29,307.00			29,307.00	14,605.01
002.5055.5000404	AON 3B S&W-LPN PREMIUM/OTHER	18,439.00			18,439.00	15,292.27
002.5055.5000405	MAN 3B LPN HOLIDAY PAY	3,476.00			3,476.00	0.00
002.5055.5000409	MAN 3B EDUCATION LPNS	6,573.00			6,573.00	4,477.01
002.5055.5001401	AON 3B S&W-CNA 1 PRODUCTIVE	558,065.00			558,065.00	570,452.62
002.5055.5001402	AON 3B S&W-CNA 1 PAID TIME OFF	40,242.00			40,242.00	59,336.96
002.5055.5001403	AON 3B S&W-CNA 1 OVERTIME	20,421.00			20,421.00	20,989.24
002.5055.5001404	AON 3B S&W-CNA 1 PREMIUM/OTHER	39,304.00			39,304.00	40,131.10
002.5055.5001405	MAN 3B CNA HOLIDAY PAY	5,227.00			5,227.00	0.00
002.5055.5001409	MAN 3B EDUCATION CNAS	3,780.00			3,780.00	5,786.83
002.5055.5010100	AON 3B S&W-RETRO ADJUSTMENT	0.00			0.00	141.49
002.5055.5021700	AON 3B EMP BEN-STD	1,238.00			1,238.00	4,817.51
002.5055.5100000	MAN 3B GENERAL - SUPPLIES	5,008.00			5,008.00	7,522.75
002.5055.5101600	AON 3B SUPPLIES-CLEANING	1,491.00			1,491.00	891.22
002.5055.5106300	AON 3B SUPPLIES-PATIENT MEDICAL	103,484.00			103,484.00	101,638.69
002.5055.5106700	AON 3B OFFICE SUPPLIES	1,945.00			1,945.00	5,392.62
002.5055.5109900	AON 3B SUPPLIES-PAT CHARGEABLE	935.00			935.00	1,165.59
002.5055.5110900	AON 3B SUP-INV-OVER/SHORT	135.00			135.00	0.00
002.5055.5500000	AON 3B REPAIRS & MAINTENANCE	1,807.00			1,807.00	51.00
002.5055.5500100	AON 3B R&M-CONTRACTS	482.00			482.00	117.61
002.5055.5601803	AON 3B CONSOLIDATED BILLING SNG	11,500.00			11,500.00	9,946.33
002.5055.5601860	AON 3B PS-AMBULANCE SERVICES	4,641.00			4,641.00	0.00
002.5055.5606000	MAN 3B PS-EQUIPMENT RENTAL	5,715.00			5,715.00	6,178.74
002.5055.5606100	AON 3B BED RENTAL	0.00			0.00	109.80
002.5055.5850000	AON 3B MINOR EQUIP	5,159.00			5,159.00	5,725.45
002.5055.6000350	AON 3B BUSINESS EXPENSE REIMBURS	394.00			394.00	0.00
002.5055.6050100	AON 3B NOURISHMENT/REFRESHMENTS	26,926.00			26,926.00	21,901.03
002.5055.6060190	AON 3B PHARMACY FACILITY RESPONS	553.00			553.00	741.51
002.5055.6060200	AON 3B NON-RX DRUGS	13.00			13.00	0.00
002.5150.3010100	MAN NUR SPVR SNF-SP	(19,620.00)			(19,620.00)	(5,922.00)
002.5150.3010200	MAN NUR SPVR SNF-MC	(436.00)			(436.00)	0.00
002.5150.3010300	MAN NUR SPVR SNF-MD	(4,796.00)			(4,796.00)	(6,768.00)
002.5150.3030100	MAN NUR SPVR REH-SP	(872.00)			(872.00)	(2,961.00)
002.5150.3030200	MAN NUR SPVR REH-MC	0.00			0.00	(1,269.00)
002.5150.3030300	MAN NUR SPVR REH-MD	(455.00)			(455.00)	0.00
002.5150.5000101	MAN NUR SPVR RN-SUPERVISORY-PRODUCTIVE	97,526.00			97,526.00	137,204.26
002.5150.5000102	MAN NUR SPVR S&W-RN SUP-PAID TIME OFF	10,162.00			10,162.00	21,280.92
002.5150.5000103	MAN NUR SPVR S&W-RN SUP-OVERTIME	538.00			538.00	0.00
002.5150.5000104	MAN NUR SPVR S&W-RN SUP-PREMIUM/OTHER	4,973.00			4,973.00	6,178.16
002.5150.5000109	MAN NUR SPVR EDUCATION RN SPRV	5,678.00			5,678.00	60.50
002.5150.5000111	MAN NUR SPVR RN SUPERVISOR HOLIDAY	569.00			569.00	0.00
002.5150.5000201	MAN NUR SPVR S&W-RN-CHARGE PRODUCTIVE	201,251.00			201,251.00	75,253.12
002.5150.5000202	MAN NUR SPVR S&W-RN CHG-PAID TIME OFF	14,124.00			14,124.00	0.00
002.5150.5000203	MAN NUR SPVR S&W-RN-CHARGE-OVERTIME	16,294.00			16,294.00	1,745.20
002.5150.5000204	MAN NUR SPVR S&W-RN CHG PREMIUM/OTHER	9,505.00			9,505.00	5,636.02
002.5150.5000205	MAN NUR SPVR RN HOLIDAY PAY	1,192.00			1,192.00	0.00
002.5150.5000209	MAN NUR SPVR EDUCATION RN	886.00			886.00	0.00
002.5150.5000401	MAN NUR SPVR S&W-LPN PRODUCTIVE	2,666.00			2,666.00	1,927.80
002.5150.5000404	MAN NUR SPVR S&W-LPN PREMIUM/OTHER	84.00			84.00	90.63
002.5150.5104500	MAN NUR SPVR FREIGHT	257.00			257.00	266.69
002.5150.5106300	MAN NUR SPVR SUPPLIES-PATIENT MEDICAL	81.00			81.00	(1,251.04)
002.5150.5106700	MAN NUR SPVR OFFICE SUPPLIES	(844.00)			(844.00)	560.40
002.5180.3010100	AON 3A SP	(149,912.00)			(149,912.00)	(125,382.00)
002.5180.3010200	AON 3A	(21,986.00)			(21,986.00)	(50,743.00)
002.5180.3010300	AON 3A MD	(94,669.00)			(94,669.00)	(29,477.00)
002.5180.3010400	AON 4 WOOSTER SNF-CO	0.00			0.00	(3,367.00)
002.5180.3010500	AON 3A-HMO	0.00			0.00	(19,349.00)
002.5180.3010700	AON REHAB-HOSPICE	(6,313.00)			(6,313.00)	(8,692.00)
002.5180.3030100	AON REH-SP	(137,514.00)			(137,514.00)	(55,529.00)
002.5180.3030200	AON REHAB-MC	(1,460,049.00)			(1,460,049.00)	(1,616,317.00)
002.5180.3030300	AON REHAB-MD	(48,893.00)			(48,893.00)	(49,972.00)
002.5180.3030400	AON REHAB-CO	(100,220.00)			(100,220.00)	(68,158.00)
002.5180.3030500	AON REHAB-HMO	(225,703.00)			(225,703.00)	(249,411.00)
002.5180.3030700	AON REHAB HOSPICE-REHAB	(495.00)			(495.00)	(5,076.00)
002.5180.4100078	AON REHAB REBATE--	(1,370.00)			(1,370.00)	(1,369.58)
002.5180.5000001	MAN REHAB S&W-PRODUCTIVE	69,333.00			69,333.00	12,251.20
002.5180.5000002	MAN REHAB S&W-PAID TIME OFF	8,869.00			8,869.00	1,240.22
002.5180.5000003	MAN REHAB S&W-OVERTIME	0.00			0.00	183.92
002.5180.5000004	MAN REHAB S&W-PREMIUM/OTHER	1,105.00			1,105.00	64.57
002.5180.5000007	MAN 4 WOOSTER HOLIDAY PAY	1,038.00			1,038.00	0.00
002.5180.5000019	MAN REHAB EDUCATION	5,409.00			5,409.00	0.00
002.5180.5000101	MAN REHAB RN-SUPERVISORY-PRODUCTIVE	930.00			930.00	65,429.28
002.5180.5000102	MAN REHAB S&W-RN SUP-PAID TIME OFF	0.00			0.00	7,406.18
002.5180.5000104	MAN REHAB S&W-RN SUP-PREMIUM/OTHER	47.00			47.00	1,100.00
002.5180.5000109	MAN REHAB EDUCATION RN SPRV	0.00			0.00	84.00
002.5180.5000110	MAN 4 WOOSTER SALES REFERRAL BONUS	0.00			0.00	200.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.5180.5000201	MAN REHAB S&W-RN-CHARGE PRODUCTIVE	242,548.00			242,548.00	380,333.99
002.5180.5000202	MAN REHAB S&W-RN CHG-PAID TIME OFF	53,584.00			53,584.00	65,602.23
002.5180.5000203	AON REHAB S&W-RN-CHARGE-OVERTIME	2,975.00			2,975.00	15,711.10
002.5180.5000204	MAN REHAB S&W-RN CHG PREMIUM/OTHER	14,312.00			14,312.00	27,805.36
002.5180.5000205	MAN 4 WOOSTER RN HOLIDAY PAY	7,384.00			7,384.00	0.00
002.5180.5000209	MAN REHAB EDUCATION RN	8,148.00			8,148.00	5,401.97
002.5180.5000401	MAN REHAB S&W-LPN PRODUCTIVE	123,350.00			123,350.00	104,922.95
002.5180.5000402	MAN REHAB S&W-LPN PAID TIME OFF	12,208.00			12,208.00	11,153.60
002.5180.5000403	AON REHAB S&W-LPN OVERTIME	1,296.00			1,296.00	2,855.45
002.5180.5000404	MAN REHAB S&W-LPN PREMIUM/OTHER	4,149.00			4,149.00	5,866.82
002.5180.5000405	MAN 4 WOOSTER LPN HOLIDAY PAY	1,253.00			1,253.00	0.00
002.5180.5000409	MAN REHAB EDUCATION LPNS	483.00			483.00	11,921.31
002.5180.5001401	MAN REHAB S&W-CNA 1 PRODUCTIVE	282,994.00			282,994.00	243,813.36
002.5180.5001402	AON REHAB S&W-CNA 1 PAID TIME OFF	31,714.00			31,714.00	28,148.94
002.5180.5001403	MAN REHAB S&W-CNA 1 OVERTIME	13,454.00			13,454.00	17,401.01
002.5180.5001404	MAN REHAB S&W-CNA 1 PREMIUM/OTHER	19,154.00			19,154.00	17,143.43
002.5180.5001405	MAN 4 WOOSTER CNA HOLIDAY PAY	3,575.00			3,575.00	0.00
002.5180.5001409	MAN REHAB EDUCATION CNAS	5,826.00			5,826.00	4,621.88
002.5180.5010100	MAN REHAB S&W-RETRO ADJUSTMENT	(148.00)			(148.00)	598.28
002.5180.5021700	MAN REHAB EMP BEN-STD	11,522.00			11,522.00	7,721.93
002.5180.5100000	MAN - REHAB GENERAL SUPPLIES	3,035.00			3,035.00	3,677.15
002.5180.5101600	AON REHAB SUPPLIES-CLEANING	810.00			810.00	486.57
002.5180.5106300	AON REHAB SUPPLIES-PATIENT MEDICAL	55,493.00			55,493.00	62,297.81
002.5180.5106700	MAN REHAB OFFICE SUPPLIES	534.00			534.00	365.91
002.5180.5109900	AON REHAB SUPPLIES-PAT CHARGEABLE	1,072.00			1,072.00	1,917.31
002.5180.5110900	MAN REHAB SUP-INV-OVER/SHORT	222.00			222.00	0.00
002.5180.5111200	MAN 4 WOOSTER SUPPLIES-OXYGEN	806.00			806.00	591.29
002.5180.5500000	MAN REHAB REPAIRS & MAINTENANCE	400.00			400.00	757.96
002.5180.5500100	AON REHAB R&M-CONTRACTS	60.00			60.00	3,100.02
002.5180.5601803	MAN REHAB CONSOLIDATED BILLING SNG	4,507.00			4,507.00	5,828.43
002.5180.5601860	AON REHAB PS-AMBULANCE SERVICES	0.00			0.00	(600.00)
002.5180.5606000	MAN REHAB PS-EQUIPMENT RENTAL	5,855.00			5,855.00	5,721.47
002.5180.5606100	MAN REHAB BED RENTAL	890.00			890.00	0.00
002.5180.5610000	MAN 4 WOOSTER POST/FEDEX/UPS	7.00			7.00	6.96
002.5180.5850000	MAN REHAB MINOR EQUIP	2,315.00			2,315.00	2,957.75
002.5180.6050100	MAN REHAB NOURISHMENT/REFRESHMENTS	11,562.00			11,562.00	8,404.08
002.5180.6060190	AON REHAB PHARMACY FACILITY RESPON	739.00			739.00	2,067.13
002.5450.3010300	AON MEDICAL SERVICE SNF-MD	0.00			0.00	(40.25)
002.5450.3010400	AON MEDICAL SERVICE SNF-CO	(362.00)			(362.00)	(80.50)
002.5450.3010600	AON MEDICAL SERVICE MEDICARE PART B- SNF	(403.00)			(403.00)	(402.50)
002.5450.3030200	AON MEDICAL SERVICE REH-MC	(282.00)			(282.00)	(80.50)
002.5450.3030500	AON MEDICAL SERVICE REH-HMO	0.00			0.00	(40.25)
002.5450.5106300	AON MEDICAL SERVICE SUPPLIES-PATIENT MEDICAL	13.00			13.00	18.15
002.5450.5106700	AON MEDICAL SERVICE OFFICE SUPPLIES	64.00			64.00	0.00
002.5450.5300000	AON MEDICAL SERVICE LICENSES	615.00			615.00	731.00
002.5450.5700000	AON MEDICAL SERVICE PROFESSIONAL FEES	61,932.00			61,932.00	24,035.55
002.5450.5700001	AON MEDICAL SERVICE PROFESSIONAL FEES INTERCO	49,542.00			49,542.00	45,792.00
002.5491.4300010	AON ALSA-LOCKWD LDG ASTLVG-LEVEL OF CARE REV	(1,483.00)			(1,483.00)	(9,397.50)
002.5491.5000001	AON ALSA-LOCKWD LDG S&W-PRODUCTIVE	90,423.00			90,423.00	28,495.48
002.5491.5000002	AON ALSA-LOCKWD LDG S&W-PAID TIME OFF	12,648.00			12,648.00	3,038.94
002.5491.5000003	AON ALSA-LOCKWD LDG S&W-OVERTIME	0.00			0.00	29.99
002.5491.5000004	AON ALSA-LOCKWD LDG S&W-PREMIUM/OTHER	1,711.00			1,711.00	160.13
002.5491.5000007	MAN ALSA-LOCKWD LDG HOLIDAY PAY	1,096.00			1,096.00	0.00
002.5491.5000019	AON ALSA-LOCKWD LDG EDUCATION	208.00			208.00	190.12
002.5491.5000101	AON ALSA-LOCKWD LDG RN-SUPERVISORY-PRODUCTIVE	0.00			0.00	49,258.42
002.5491.5000102	AON ALSA-LOCKWD LDG S&W-RN SUP-PAID TIME OFF	0.00			0.00	8,499.39
002.5491.5000104	AON ALSA-LOCKWD LDG S&W-RN SUP-PREMIUM/OTHER	0.00			0.00	3,086.00
002.5491.5000201	AON ALSA-LOCKWD LDG S&W-RN-CHARGE PRODUCTIVE	48,051.00			48,051.00	54,903.42
002.5491.5000202	AON ALSA-LOCKWD LDG S&W-RN CHG-PAID TIME OFF	6,019.00			6,019.00	5,931.91
002.5491.5000203	AON ALSA-LOCKWD LDG S&W-RN-CHARGE-OVERTIME	444.00			444.00	0.00
002.5491.5000204	AON ALSA-LOCKWD LDG S&W-RN CHG PREMIUM/OTHER	4,700.00			4,700.00	5,773.97
002.5491.5000205	MAN ALSA-LOCKWD LDG RN HOLIDAY PAY	726.00			726.00	0.00
002.5491.5000401	AON ALSA-LOCKWD LDG S&W-LPN PRODUCTIVE	94,839.00			94,839.00	104,322.66
002.5491.5000402	AON ALSA-LOCKWD LDG S&W-LPN PAID TIME OFF	9,172.00			9,172.00	8,683.34
002.5491.5000403	AON ALSA-LOCKWD LDG S&W-LPN OVERTIME	2,615.00			2,615.00	4,559.38
002.5491.5000404	AON ALSA-LOCKWD LDG S&W-LPN PREMIUM/OTHER	7,917.00			7,917.00	5,275.78
002.5491.5000405	MAN ALSA-LOCKWD LDG LPN HOLIDAY PAY	827.00			827.00	0.00
002.5491.5000409	MAN ALSA-LOCKWD LDG EDUCATION LPNS	0.00			0.00	3,487.82
002.5491.5001401	AON ALSA-LOCKWD LDG S&W-CNA 1 PRODUCTIVE	40.00			40.00	0.00
002.5491.5001404	AON ALSA-LOCKWD LDG S&W-CNA 1 PREMIUM/OTHER	520.00			520.00	388.50
002.5491.5001701	MAN ALSA-LOCKWD LDG RESIDENT CARE ASST PRODUC	392,050.00			392,050.00	470,947.82
002.5491.5001702	MAN ALSA-LOCKWD LDG RESIDENT CARE ASST NON PR	37,849.00			37,849.00	48,788.64
002.5491.5001703	MAN ALSA-LOCKWD LDG RESIDENT CARE ASST OT	7,494.00			7,494.00	12,600.77
002.5491.5001704	MAN ALSA-LOCKWD LDG RESIDENT CARE ASST PREM	30,947.00			30,947.00	38,825.98
002.5491.5001705	MAN ALSA-LOCKWD LDG RESIDENT CARE ASST EDUC	704.00			704.00	980.78
002.5491.5001706	MAN ALSA-LOCKWD LDG RA HOLIDAY PAY	3,899.00			3,899.00	0.00
002.5491.5010100	MAN ALSA-LOCKWD LDG S&W-RETRO ADJUSTMENT	32.00			32.00	6.00
002.5491.5018000	AON ALSA-LOCKWD LDG S&W-SALARY DOLLARS TRANSF	0.00			0.00	(14,010.00)
002.5491.5020101	AON ALSA-LOCKWD LDG INTRA-ENTITY FRINGE ALLOC	241,437.00			241,437.00	313,039.56
002.5491.5021700	AON ALSA-LOCKWD LDG EMP BEN-STD	2,356.00			2,356.00	0.00
002.5491.5100000	MAN ALSA-LOCKWD LDG GENERAL - SUPPLIES	1,162.00			1,162.00	2.80
002.5491.5106300	AON ALSA-LOCKWD LDG SUPPLIES-PATIENT MEDICAL	1,941.00			1,941.00	3,209.01

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.5491.5106700	AON ALSA-LOCKWD LDG OFFICE SUPPLIES	0.00			0.00	146.88
002.5491.5600000	AON ALSA-LOCKWD LDG PURCHASED SERVICES	(198.00)			(198.00)	0.00
002.5491.5600106	AON ALSA-LOCKWD LDG ARCHIVING FEES	80.00			80.00	0.00
002.5491.5850000	AON ALSA-LOCKWD LDG MINOR EQUIP	0.00			0.00	828.74
002.5491.6000350	AON ALSA-LOCKWD LDG BUSINESS EXPENSE REIMBURS	202.00			202.00	174.42
002.5491.6000400	MAN ALSA-LOCKWD LDG EDUCATION/SEMINAR	380.00			380.00	1,150.00
002.5491.7001550	MAN ALSA-LOCKWD LDG TRAVEL-MILEAGE	0.00			0.00	91.20
002.5600.3010200	AON RADIOLOGY SNF-MC	(204.00)			(204.00)	(340.00)
002.5600.3010600	AON RADIOLOGY MEDICARE PART B- SNF	(136.00)			(136.00)	0.00
002.5600.3030200	AON RADIOLOGY REH-MC	(3,400.00)			(3,400.00)	(4,964.00)
002.5600.3030400	AON RADIOLOGY REH-CO	(204.00)			(204.00)	(68.00)
002.5600.3030600	AON RADIOLOGY MEDICARE B - SNF REHAB	(136.00)			(136.00)	0.00
002.5600.5601803	AON RADIOLOGY CONSOLIDATED BILLING SNG	21,635.00			21,635.00	26,793.31
002.5640.3010100	AON PHARMACY SNF-SP	(89.00)			(89.00)	0.00
002.5640.3010200	AON PHARMACY SNF-MC	(32,884.00)			(32,884.00)	(33,563.23)
002.5640.3010300	AON PHARMACY SNF-MD	(233.00)			(233.00)	(644.00)
002.5640.3010400	AON PHARMACY SNF-CO	(2,365.00)			(2,365.00)	(536.70)
002.5640.3010500	AON PHARMACY SNF-HMO	(89.00)			(89.00)	0.00
002.5640.3010600	AON PHARMACY MEDICARE PART B- SNF	(10,143.00)			(10,143.00)	(12,315.60)
002.5640.3030200	AON PHARMACY REH-MC	(159,657.00)			(159,657.00)	(196,935.86)
002.5640.3030400	AON PHARMACY REH-CO	(88,765.00)			(88,765.00)	0.00
002.5640.3030500	AON PHARMACY REH-HMO	(110.00)			(110.00)	0.00
002.5640.3030600	AON PHARMACY MEDICARE B - SNF REHAB	(21.00)			(21.00)	(80.50)
002.5640.5110600	AON PHARMACY SUPPLIES-PHARMACEUTICALS	995.00			995.00	664.71
002.5640.5110700	AON PHARMACY SUPPLIES-MEDICAID RX	2,291.00			2,291.00	4,437.47
002.5640.5600000	MAN PHARMACY PURCHASED SERVICES	6,333.00			6,333.00	2,575.00
002.5640.5604509	AON PHARMACY CONSULTING PHARMACY	11,120.00			11,120.00	9,917.30
002.5640.6060100	AON PHARMACY PRESCRIPTIONS DRUGS	180,868.00			180,868.00	217,875.91
002.5640.6060160	AON PHARMACY PHARMACY MANAGED CARE	58,246.00			58,246.00	59,921.11
002.5640.6060190	AON PHARMACY PHARMACY FACILITY RESPON	17,524.00			17,524.00	26,983.44
002.5650.3010200	AON LABORATORY SNF-MC	(109.00)			(109.00)	0.00
002.5650.3010600	AON LABORATORY MEDICARE PART B- SNF	0.00			0.00	(99.00)
002.5650.3010700	AON LABORATORY SNF-HOSPICE	0.00			0.00	(109.20)
002.5650.3030200	AON LABORATORY REH-MC	(1,016.00)			(1,016.00)	(769.60)
002.5650.3030500	AON LABORATORY REH-HMO	0.00			0.00	(33.00)
002.5650.5601850	AON LABORATORY PS-LABORATORY SERVICES	26,164.00			26,164.00	21,801.30
002.5710.3010100	AON SPEECH THER SNF-SP	(2,388.00)			(2,388.00)	(71.60)
002.5710.3010200	AON SPEECH THER SNF-MC	(15,528.00)			(15,528.00)	(12,763.80)
002.5710.3010300	AON SPEECH THER SNF-MD	(4,186.00)			(4,186.00)	(5,902.77)
002.5710.3010400	AON SPEECH THER SNF-CO	(13,177.00)			(13,177.00)	(7,022.02)
002.5710.3010500	AON SPEECH THER SNF-HMO	(991.00)			(991.00)	(908.16)
002.5710.3010600	AON SPEECH THER MEDICARE PART B- SNF	(43,283.00)			(43,283.00)	(50,872.25)
002.5710.3010700	AON SPEECH THER SNF-HOSPICE	(264.00)			(264.00)	0.00
002.5710.3030100	AON SPEECH THER REH-SP	(264.00)			(264.00)	(406.92)
002.5710.3030200	AON SPEECH THER REH-MC	(77,944.00)			(77,944.00)	(84,654.73)
002.5710.3030300	AON SPEECH THER REH-MD	(479.00)			(479.00)	(550.14)
002.5710.3030400	AON SPEECH THER REH-CO	(1,606.00)			(1,606.00)	(3,486.72)
002.5710.3030500	AON SPEECH THER REH-HMO	(12,672.00)			(12,672.00)	(14,719.15)
002.5710.3030600	AON SPEECH THER MEDICARE B - SNF REHAB	(3,144.00)			(3,144.00)	(1,722.18)
002.5710.3100100	AON SPEECH THER OP-SP	717.00			717.00	(330.02)
002.5710.3100400	AON SPEECH THER OP-CO	(154.00)			(154.00)	(137.60)
002.5710.3100500	AON SPEECH THER OP-HMO	(1,210.00)			(1,210.00)	(154.23)
002.5710.3100600	AON SPEECH THER MEDICARE B- OUTPATIENT	(3,711.00)			(3,711.00)	(1,541.61)
002.5710.5600000	AON SPEECH THER PURCHASED SERVICES	3,240.00			3,240.00	0.00
002.5710.5700000	AON SPEECH THER PROFESSIONAL FEES	96,658.00			96,658.00	104,553.86
002.5750.3010100	AON PHYSICAL THER SNF-SP	(5,236.00)			(5,236.00)	(1,061.16)
002.5750.3010200	AON PHYSICAL THER SNF-MC	(61,706.00)			(61,706.00)	(41,378.30)
002.5750.3010300	AON PHYSICAL THER SNF-MD	(27,265.00)			(27,265.00)	(20,684.76)
002.5750.3010400	AON PHYSICAL THER SNF-CO	(36,197.00)			(36,197.00)	(32,461.65)
002.5750.3010500	AON PHYSICAL THER SNF-HMO	(11,859.00)			(11,859.00)	(7,878.72)
002.5750.3010600	AON PHYSICAL THER MEDICARE PART B- SNF	(87,512.00)			(87,512.00)	(82,828.15)
002.5750.3030100	AON PHYSICAL THER REH-SP	(4,301.00)			(4,301.00)	0.00
002.5750.3030200	AON PHYSICAL THER REH-MC	(430,207.00)			(430,207.00)	(489,906.93)
002.5750.3030300	AON PHYSICAL THER REH-MD	(4,798.00)			(4,798.00)	(2,708.16)
002.5750.3030400	AON PHYSICAL THER REH-CO	(28,365.00)			(28,365.00)	(23,871.04)
002.5750.3030500	AON PHYSICAL THER REH-HMO	(65,628.00)			(65,628.00)	(77,800.30)
002.5750.3030600	AON PHYSICAL THER MEDICARE B - SNF REHAB	(18,713.00)			(18,713.00)	(10,518.13)
002.5750.3100100	AON PHYSICAL THER OP-SP	(2,727.00)			(2,727.00)	(4,885.40)
002.5750.3100200	AON PHYSICAL THER OP-MC	(917.00)			(917.00)	0.00
002.5750.3100400	AON PHYSICAL THER OP-CO	(4,941.00)			(4,941.00)	(7,176.23)
002.5750.3100500	AON PHYSICAL THER OP-HMO	(7,163.00)			(7,163.00)	(16,789.45)
002.5750.3100600	AON PHYSICAL THER MEDICARE B- OUTPATIENT	(34,961.00)			(34,961.00)	(46,140.07)
002.5750.5100000	MAN PHYSICAL THER GENERAL - SUPPLIES	1,082.00			1,082.00	2,129.29
002.5750.5101600	AON PHYSICAL THER SUPPLIES-CLEANING	45.00			45.00	63.74
002.5750.5106300	AON PHYSICAL THER SUPPLIES-PATIENT MEDICAL	4,318.00			4,318.00	7,214.31
002.5750.5106700	AON PHYSICAL THER OFFICE SUPPLIES	597.00			597.00	516.72
002.5750.5109900	AON PHYSICAL THER SUPPLIES-PAT CHARGEABLE	5.00			5.00	6.94
002.5750.5600000	AON PHYSICAL THER PURCHASED SERVICES	15,863.00			15,863.00	11,925.46
002.5750.5700000	AON PHYSICAL THER PROFESSIONAL FEES	281,944.00			281,944.00	284,414.35
002.5750.5850000	AON PHYSICAL THER MINOR EQUIP	3,009.00			3,009.00	1,626.86
002.5750.6050400	AON PHYSICAL THER INTERNAL CATERING-REMBUR	0.00			0.00	35.00
002.5765.4000200	MAN MASSAGE THERAPY MASSAGE THERAPY	(2,685.00)			(2,685.00)	(690.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.5765.5600000	MAN MASSAGE THERAPY PURCHASED SERVICES	2,805.00			2,805.00	600.00
002.5780.3010100	AON OCCUP THER SNF-SP	(418.00)			(418.00)	(584.10)
002.5780.3010200	AON OCCUP THER SNF-MC	(45,822.00)			(45,822.00)	(30,773.16)
002.5780.3010300	AON OCCUP THER SNF-MD	(8,265.00)			(8,265.00)	(9,270.96)
002.5780.3010400	AON OCCUP THER SNF-CO	(18,366.00)			(18,366.00)	(6,390.49)
002.5780.3010500	AON OCCUP THER SNF-HMO	(9,267.00)			(9,267.00)	(6,332.20)
002.5780.3010600	AON OCCUP THER MEDICARE PART B- SNF	(33,396.00)			(33,396.00)	(53,529.35)
002.5780.3030100	AON OCCUP THER REH-SP	(1,654.00)			(1,654.00)	0.00
002.5780.3030200	AON OCCUP THER REH-MC	(396,477.00)			(396,477.00)	(448,360.92)
002.5780.3030300	AON OCCUP THER REH-MD	(737.00)			(737.00)	(2,336.48)
002.5780.3030400	AON OCCUP THER REH-CO	(26,882.00)			(26,882.00)	(17,119.32)
002.5780.3030500	AON OCCUP THER REH-HMO	(58,289.00)			(58,289.00)	(66,099.10)
002.5780.3030600	AON OCCUP THER MEDICARE B - SNF REHAB	(11,593.00)			(11,593.00)	(9,064.32)
002.5780.3030700	AON OCCUP THER HOSPICE-REHAB	0.00			0.00	(156.10)
002.5780.3100200	AON OCCUP THER OP-MC	(740.00)			(740.00)	0.00
002.5780.3100400	AON OCCUP THER OP-CO	0.00			0.00	(1,952.44)
002.5780.3100500	MAN OCCUP THER OP-HMO	(4,835.00)			(4,835.00)	(3,123.36)
002.5780.3100600	AON OCCUP THER MEDICARE B- OUTPATIENT	(4,845.00)			(4,845.00)	(5,702.20)
002.5780.5106300	AON OCCUP THER SUPPLIES-PATIENT MEDICAL	0.00		204,752.00	204,752.00	215,039.69
002.5780.5700000	AON OCCUP THER PROFESSIONAL FEES	208,508.00		(204,752.00)	3,756.00	4,035.78
002.5802.5100000	MAN ACS-DENTAL GENERAL - SUPPLIES	2,400.00			2,400.00	599.77
002.5802.5101600	AON ACS-DENTAL SUPPLIES-CLEANING	14.00			14.00	12.31
002.5802.5106300	AON ACS-DENTAL SUPPLIES-PATIENT MEDICAL	726.00			726.00	2,221.75
002.5802.5500000	AON ACS-DENTAL REPAIRS & MAINTENANCE	139.00			139.00	65.97
002.5802.5700400	AON ACS-DENTAL PRO FEES-DENTAL	23,980.00			23,980.00	24,730.00
002.5802.5850000	AON ACS-DENTAL MINOR EQUIP	0.00			0.00	495.00
002.5850.3010200	AON CENTRAL SUPPLY SNF-MC	0.00			0.00	(60.00)
002.5850.3010300	AON CENTRAL SUPPLY SNF-MD	(25.00)			(25.00)	(52.70)
002.5850.3010400	AON CENTRAL SUPPLY SNF-CO	(120.00)			(120.00)	(47.00)
002.5850.3010600	AON CENTRAL SUPPLY MEDICARE PART B- SNF	(1,219.00)			(1,219.00)	(1,373.60)
002.5850.3030100	AON CENTRAL SUPPLY REH-SP	(50.00)			(50.00)	(38.70)
002.5850.3030200	AON CENTRAL SUPPLY REH-MC	(567.00)			(567.00)	(1,470.50)
002.5850.3030400	AON CENTRAL SUPPLY REH-CO	0.00			0.00	(38.70)
002.5850.3030500	AON CENTRAL SUPPLY REH-HMO	(108.00)			(108.00)	(339.50)
002.5850.3030600	AON CENTRAL SUPPLY MEDICARE B - SNF REHAB	(67.00)			(67.00)	0.00
002.5850.5100000	MAN CENTRAL SUPPLY GENERAL - SUPPLIES	393.00			393.00	50.49
002.5850.5101600	AON CENTRAL SUPPLY SUPPLIES-CLEANING	333.00			333.00	214.78
002.5850.5106300	AON CENTRAL SUPPLY SUPPLIES-PATIENT MEDICAL	4,143.00			4,143.00	3,363.26
002.5850.5106700	AON CENTRAL SUPPLY OFFICE SUPPLIES	177.00			177.00	211.60
002.5850.5109900	AON CENTRAL SUPPLY SUPPLIES-PAT CHARGEABLE	637.00			637.00	620.29
002.5850.5110900	AON CENTRAL SUPPLY SUP-INV-OVER/SHORT	12,071.00			12,071.00	(19,517.72)
002.5850.5111200	AON CENTRAL SUPPLY SUPPLIES-OXYGEN	16,807.00			16,807.00	13,632.84
002.5900.5000001	AON HOSP INFO MGT S&W-PRODUCTIVE	37,871.00			37,871.00	36,544.49
002.5900.5000002	AON HOSP INFO MGT S&W-PAID TIME OFF	5,675.00			5,675.00	4,863.25
002.5900.5000007	MAN HOSP INFO MGT HOLIDAY PAY	509.00			509.00	0.00
002.5900.5106300	AON HOSP INFO MGT SUPPLIES-PATIENT MEDICAL	0.00			0.00	1.96
002.5900.5106700	AON HOSP INFO MGT OFFICE SUPPLIES	2,140.00			2,140.00	1,664.54
002.5900.5500100	AON HOSP INFO MGT R&M-CONTRACTS	539.00			539.00	860.20
002.5900.5600000	AON HOSP INFO MGT PURCHASED SERVICES	1,436.00			1,436.00	1,067.46
002.5900.5600106	AON HOSP INFO MGT ARCHIVING FEES	3,719.00			3,719.00	4,874.27
002.5900.5610000	MAN HOSP INFO MGT POST/FEDEX/UPS	28.00			28.00	0.00
002.5900.5850000	AON HOSP INFO MGT MINOR EQUIP	0.00			0.00	23.95
002.5900.6000350	AON HOSP INFO MGT BUSINESS EXPENSE REIMBURS	214.00			214.00	0.00
002.5900.8000000	AON HOSP INFO MGT INCOME/EXPENSE RECOVERY	(940.00)			(940.00)	(1,125.80)
002.6000.5000001	AON SOCIAL SERVICES S&W-PRODUCTIVE	109,081.00			109,081.00	106,070.68
002.6000.5000002	AON SOCIAL SERVICES S&W-PAID TIME OFF	12,207.00			12,207.00	15,268.05
002.6000.5000004	AON SOCIAL SERVICES S&W-PREMIUM/OTHER	256.00			256.00	504.00
002.6000.5000007	MAN SOCIAL SERVICES HOLIDAY PAY	1,467.00			1,467.00	0.00
002.6000.5000110	MAN SOCIAL SERVICES SALES REFERRAL BONUS	0.00			0.00	35.00
002.6000.5100000	MAN SOCIAL SERVICES GENERAL - SUPPLIES	33.00			33.00	8.00
002.6000.5106700	AON SOCIAL SERVICES OFFICE SUPPLIES	92.00			92.00	349.75
002.6000.5600000	AON SOCIAL SERVICES PURCHASED SERVICES	0.00			0.00	49.87
002.6000.5600106	AON SOCIAL SERVICES ARCHIVING FEES	74.00			74.00	66.82
002.6000.6000400	MAN SOCIAL SERVICES EDUCATION/SEMINAR	204.00			204.00	510.00
002.6000.6050300	AON SOCIAL SERVICES INTERNAL CATERING-NONREIM	0.00			0.00	20.00
002.6000.7000100	AON SOCIAL SERVICES TRAVEL	25.00			25.00	0.00
002.6150.5000001	AON SPIRITUAL SVCS S&W-PRODUCTIVE	5,347.00			5,347.00	249.96
002.6150.5000002	AON SPIRITUAL SVCS S&W-PAID TIME OFF	210.00			210.00	0.00
002.6150.5018000	AON SPIRITUAL SVCS S&W-SALARY DOLLARS TRANSF	1,117.00			1,117.00	0.00
002.6150.6050300	AON SPIRITUAL SVCS INTERNAL CATERING-NONREIM	0.00			0.00	156.25
002.6150.6400550	MAN SPIRITUAL SVCS QUALITY OF LIFE EXPENSE	0.00			0.00	2,599.98
002.6150.8000001	AON SPIRITUAL SVCS INC/EXP REC-FR DONATN I/C	0.00			0.00	(2,599.98)
002.6200.5000001	AON RECREATION S&W-PRODUCTIVE	123,929.00			123,929.00	125,360.96
002.6200.5000002	AON RECREATION S&W-PAID TIME OFF	12,940.00			12,940.00	13,681.63
002.6200.5000003	AON RECREATION S&W-OVERTIME	601.00			601.00	705.97
002.6200.5000004	AON RECREATION S&W-PREMIUM/OTHER	887.00			887.00	926.51
002.6200.5000007	MAN RECREATION HOLIDAY PAY	1,288.00			1,288.00	0.00
002.6200.5000019	AON RECREATION EDUCATION	679.00			679.00	0.00
002.6200.5021700	AON RECREATION EMP BEN-STD	2,162.00			2,162.00	0.00
002.6200.5100000	MAN RECREATION GENERAL - SUPPLIES	5,952.00			5,952.00	1,666.49
002.6200.5106300	AON RECREATION SUPPLIES-PATIENT MEDICAL	8.00			8.00	0.00
002.6200.5106700	AON RECREATION OFFICE SUPPLIES	793.00			793.00	1,319.30



Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.6200.5300100	AON RECREATION MEMBERSHIP & DUES	355.00			355.00	840.00
002.6200.5500000	AON RECREATION REPAIRS & MAINTENANCE	136.00			136.00	0.00
002.6200.5500100	AON RECREATION R&M-CONTRACTS	11.00			11.00	39.82
002.6200.5600000	AON RECREATION PURCHASED SERVICES	0.00			0.00	528.28
002.6200.5604810	AON RECREATION PS-RESIDENT ENTERTAINMENT	1,356.00			1,356.00	4,896.44
002.6200.5610100	AON RECREATION FEDEX & UPS	0.00			0.00	181.47
002.6200.6000400	MAN RECREATION EDUCATION/SEMINAR	0.00			0.00	132.85
002.6200.6000900	AON RECREATION BOOKS AND SUBSCRIPTIONS	0.00			0.00	(96.18)
002.6200.6002175	AON RECREATION SUMMER CONCERT SERIES	0.00			0.00	900.00
002.6200.6050250	AON RECREATION FOOD-BEVERAGES -NONREIM	0.00			0.00	379.88
002.6200.6050300	AON RECREATION INTERNAL CATERING-NONREIM	6,948.00			6,948.00	4,183.32
002.6200.6050400	AON RECREATION INTERNAL CATERING-REMIBUR	0.00			0.00	441.50
002.6200.6400550	MAN RECREATION QUALITY OF LIFE EXPENSE	21,292.00			21,292.00	17,804.65
002.6200.7000100	AON RECREATION TRAVEL	0.00			0.00	18.36
002.6200.8000001	AON RECREATION INC/EXP REC-FR DONATN I/C	(21,292.00)			(21,292.00)	(17,554.65)
002.6250.4302900	AON HAIR SALON REV-HAIR SALON	(97,534.00)			(97,534.00)	(98,301.63)
002.6250.5106300	AON HAIR SALON SUPPLIES-PATIENT MEDICAL	0.00			0.00	4.56
002.6250.5106700	AON HAIR SALON OFFICE SUPPLIES	0.00			0.00	0.73
002.6250.5601060	AON HAIR SALON PURCHASED SVS BEAUTY SHOP	99,835.00			99,835.00	101,438.26
002.6400.5604810	AON VOLUNTEERS PS- ENTERTAINMENT	0.00			0.00	150.00
002.7000.4040703	AON FOOD SERVICE DIETARY-MEALS ON WHEELS	(22,181.00)			(22,181.00)	(19,864.00)
002.7000.4040704	MAN FOOD SERVICE VENDING MACHINES	(1,061.00)			(1,061.00)	(950.65)
002.7000.4302200	AON FOOD SERVICE REV-GUEST MEALS	(46.00)			(46.00)	(185.75)
002.7000.4302300	AON FOOD SERVICE REV-CATERING	0.00			0.00	(103.50)
002.7000.5000001	AON FOOD SERVICE S&W-PRODUCTIVE	389,050.00			389,050.00	373,787.62
002.7000.5000002	AON FOOD SERVICE S&W-PAID TIME OFF	40,968.00			40,968.00	40,312.20
002.7000.5000003	AON FOOD SERVICE S&W-OVERTIME	16,460.00			16,460.00	18,676.82
002.7000.5000004	AON FOOD SERVICE S&W-PREMIUM/OTHER	14,986.00			14,986.00	13,806.60
002.7000.5000007	MAN FOOD SERVICE HOLIDAY PAY	4,074.00			4,074.00	0.00
002.7000.5000019	AON FOOD SERVICE EDUCATION	166.00			166.00	553.32
002.7000.5001401	MAN FOOD SERVICE S&W-CNA 1 PRODUCTIVE	0.00			0.00	2,060.64
002.7000.5001403	MAN FOOD SERVICE S&W-CNA 1 OVERTIME	0.00			0.00	566.86
002.7000.5001404	MAN FOOD SERVICE S&W-CNA 1 PREMIUM/OTHER	0.00			0.00	125.43
002.7000.5010100	AON FOOD SERVICE S&W-RETRO ADJUSTMENT	0.00			0.00	153.84
002.7000.5021700	AON FOOD SERVICE EMP BEN-STD	911.00			911.00	0.00
002.7000.5023400	AON FOOD SERVICE EMP BEN-UNIFORM ALLWNCE	0.00			0.00	763.10
002.7000.5100000	MAN FOOD SERVICE GENERAL - SUPPLIES	1,929.00			1,929.00	1,355.06
002.7000.5101350	AON FOOD SERVICE MORRISON DIRECT EXPENSE	49,512.00			49,512.00	55,943.16
002.7000.5101600	AON FOOD SERVICE SUPPLIES-CLEANING	218.00			218.00	43.59
002.7000.5106700	AON FOOD SERVICE OFFICE SUPPLIES	358.00			358.00	64.14
002.7000.5300000	AON FOOD SERVICE LICENSES	15.00			15.00	200.00
002.7000.5500000	AON FOOD SERVICE REPAIRS & MAINTENANCE	4,889.00			4,889.00	7,589.34
002.7000.5500100	AON FOOD SERVICE R&M-CONTRACTS	3,829.00			3,829.00	1,537.64
002.7000.5600830	AON FOOD SERVICE MORRISON MGMT FEE	203,522.00			203,522.00	199,099.64
002.7000.5850000	AON FOOD SERVICE MINOR EQUIP	4,890.00			4,890.00	642.85
002.7000.5850200	AON FOOD SERVICE TABLEWARE	0.00			0.00	(6.29)
002.7000.6000200	AON FOOD SERVICE EMPLOYEE RELATIONS	2,052.00			2,052.00	0.00
002.7000.6000400	MAN FOOD SERVICE EDUCATION/SEMINAR	0.00			0.00	116.16
002.7000.6050100	AON FOOD SERVICE NOURISHMENT/REFRESHMENTS	(74,619.00)			(74,619.00)	(66,383.11)
002.7000.6050250	AON FOOD SERVICE FOOD-BEVERAGES -NONREIM	0.00			0.00	(379.88)
002.7000.6050300	AON FOOD SERVICE INTERNAL CATERING-NONREIM	(36,998.00)			(36,998.00)	(22,930.17)
002.7000.6050400	AON FOOD SERVICE INTERNAL CATERING-REMIBUR	0.00			0.00	(476.50)
002.7000.6050500	AON FOOD SERVICE CATERING INTERCOMPANY	0.00			0.00	(579.50)
002.7000.6051000	AON FOOD SERVICE FOOD-COFFEE SERVICE	2,267.00			2,267.00	0.00
002.7000.6051100	AON FOOD SERVICE FOOD-DIETETIC SUPPLY	1,289.00			1,289.00	1,544.22
002.7000.6051500	AON FOOD SERVICE FOOD-SUNDRY	27.00			27.00	0.00
002.7000.6051660	AON FOOD SERVICE MORRISON FOOD	400,951.00			400,951.00	399,535.78
002.7000.6051900	AON FOOD SERVICE FOOD-SUPPLEMENTS/FLOOR ST	4,250.00			4,250.00	3,482.20
002.7005.4040550	AON COMMS CAFE COMMS CAFE SALES	(38,814.00)			(38,814.00)	(22,488.03)
002.7005.5000001	AON COMMS CAFE S&W-PRODUCTIVE	0.00			0.00	496.96
002.7005.5101350	AON COMMS CAFE MORRISON DIRECT EXPENSE	2,054.00			2,054.00	2,319.02
002.7005.5611000	MAN COMMS CAFE BANK CHARGES	1,101.00			1,101.00	0.00
002.7005.6051660	AON COMMS CAFE MORRISON FOOD	17,689.00			17,689.00	17,599.77
002.7100.5000001	AON ENVIR SVCS S&W-PRODUCTIVE	194,535.00			194,535.00	214,074.71
002.7100.5000002	AON ENVIR SVCS S&W-PAID TIME OFF	18,094.00			18,094.00	25,404.96
002.7100.5000003	AON ENVIR SVCS S&W-OVERTIME	12,949.00			12,949.00	8,003.37
002.7100.5000004	AON ENVIR SVCS S&W-PREMIUM/OTHER	6,801.00			6,801.00	8,112.39
002.7100.5000007	MAN ENVIR SVCS HOLIDAY PAY	1,735.00			1,735.00	0.00
002.7100.5000019	AON ENVIR SVCS EDUCATION	267.00			267.00	329.42
002.7100.5001401	MAN ENVIR SVCS S&W-CNA 1 PRODUCTIVE	0.00			0.00	291.56
002.7100.5001403	MAN ENVIR SVCS S&W-CNA 1 OVERTIME	0.00			0.00	82.60
002.7100.5001404	MAN ENVIR SVCS S&W-CNA 1 PREMIUM/OTHER	0.00			0.00	1.25
002.7100.5010100	AON ENVIR SVCS S&W-RETRO ADJUSTMENT	81.00			81.00	14.33
002.7100.5021700	AON ENVIR SVCS EMP BEN-STD	0.00			0.00	2,282.13
002.7100.5100000	MAN ENVIR SVCS GENERAL - SUPPLIES	37,922.00			37,922.00	24,309.67
002.7100.5101400	MAN ENVIR SVCS UNIFORMS	1,086.00			1,086.00	757.77
002.7100.5101600	AON ENVIR SVCS SUPPLIES-CLEANING	17,876.00			17,876.00	22,701.87
002.7100.5106300	AON ENVIR SVCS SUPPLIES-PATIENT MEDICAL	223.00			223.00	134.21
002.7100.5106700	AON ENVIR SVCS OFFICE SUPPLIES	225.00			225.00	1,655.22
002.7100.5300000	AON ENVIR SVCS LICENSES	0.00			0.00	700.00
002.7100.5500000	AON ENVIR SVCS REPAIRS & MAINTENANCE	1,191.00			1,191.00	10,009.77
002.7100.5500100	AON ENVIR SVCS R&M-CONTRACTS	2,816.00			2,816.00	1,170.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.7100.5600000	AON ENVIR SVCS PURCHASED SERVICES	2,268.00			2,268.00	3,853.24
002.7100.5602000	AON ENVIR SVCS PS-RUBBISH REMOVAL	24,820.00			24,820.00	25,749.15
002.7100.5602100	AON ENVIR SVCS PS-EXTERMINATOR	3,655.00			3,655.00	2,967.85
002.7100.5602300	AON ENVIR SVCS PS-BIOWASTE	1,365.00			1,365.00	984.10
002.7100.5850000	AON ENVIR SVCS MINOR EQUIP	1,633.00			1,633.00	195.00
002.7100.6000350	AON ENVIR SVCS BUSINESS EXPENSE REIMBURS	0.00			0.00	92.00
002.7100.6030000	MAN ENVIR SVCS LINEN REPLACEMENT	73.00			73.00	501.00
002.7100.6050300	AON ENVIR SVCS INTERNAL CATERING-NONREIM	0.00			0.00	32.06
002.7100.6400550	MAN ENVIR SVCS QUALITY OF LIFE EXPENSE	0.00			0.00	1,579.16
002.7100.7000100	AON ENVIR SVCS TRAVEL	0.00			0.00	161.51
002.7100.8000001	AON ENVIR SVCS INC/EXP REC-FR DONATN I/C	0.00			0.00	(1,579.16)
002.7200.5000001	AON LAUNDRY/LINEN S&W-PRODUCTIVE	20,322.00			20,322.00	30,011.81
002.7200.5000002	AON LAUNDRY/LINEN S&W-PAID TIME OFF	4,427.00			4,427.00	4,328.98
002.7200.5000003	AON LAUNDRY/LINEN S&W-OVERTIME	65.00			65.00	118.51
002.7200.5000004	AON LAUNDRY/LINEN S&W-PREMIUM/OTHER	197.00			197.00	388.78
002.7200.5000007	MAN LAUNDRY/LINEN HOLIDAY PAY	273.00			273.00	0.00
002.7200.5001401	AON LAUNDRY/LINEN S&W-CNA 1 PRODUCTIVE	248.00			248.00	0.00
002.7200.5100000	MAN LAUNDRY/LINEN GENERAL - SUPPLIES	2,405.00			2,405.00	8,187.08
002.7200.5106300	AON LAUNDRY/LINEN SUPPLIES-PATIENT MEDICAL	7.00			7.00	13.95
002.7200.5500000	AON LAUNDRY/LINEN REPAIRS & MAINTENANCE	1,886.00			1,886.00	1,342.68
002.7200.5602800	AON LAUNDRY/LINEN PS-LAUNDRY/LINEN I/C	309,673.00			309,673.00	371,667.75
002.7200.5602805	AON LAUNDRY/LINEN LAUND/LIN PERSO INTER	36,518.00			36,518.00	44,772.84
002.7200.5850000	AON LAUNDRY/LINEN MINOR EQUIP	0.00			0.00	126.03
002.7350.5000001	AON FACILITY MNGT S&W-PRODUCTIVE	161,198.00			161,198.00	176,865.84
002.7350.5000002	AON FACILITY MNGT S&W-PAID TIME OFF	17,824.00			17,824.00	24,423.66
002.7350.5000003	AON FACILITY MNGT S&W-OVERTIME	1,014.00			1,014.00	3,398.93
002.7350.5000004	AON FACILITY MNGT S&W-PREMIUM/OTHER	4,628.00			4,628.00	6,925.35
002.7350.5000007	MAN FACILITY MNGT HOLIDAY PAY	1,743.00			1,743.00	0.00
002.7350.5000019	AON FACILITY MNGT EDUCATION	89.00			89.00	0.00
002.7350.5000108	MAN FACILITY MNGT LONGEVITY BONUS	10,425.00			10,425.00	3,000.00
002.7350.5001401	MAN FACILITY MNGT S&W-CNA 1 PRODUCTIVE	6,040.00			6,040.00	160.96
002.7350.5001403	MAN FACILITY MNGT S&W-CNA 1 OVERTIME	243.00			243.00	0.00
002.7350.5001404	MAN FACILITY MNGT S&W-CNA 1 PREMIUM/OTHER	378.00			378.00	0.00
002.7350.5021700	AON FACILITY MNGT EMP BEN-STD	1,967.00			1,967.00	177.93
002.7350.5100000	MAN FACILITY MNGT GENERAL - SUPPLIES	8,887.00			8,887.00	8,778.12
002.7350.5101350	MAN FACILITY MNGT MORRISON DIRECT EXPENSE	0.00			0.00	113.98
002.7350.5101400	MAN FACILITY MNGT UNIFORMS	240.00			240.00	580.96
002.7350.5101600	AON FACILITY MNGT SUPPLIES-CLEANING	0.00			0.00	10.61
002.7350.5106300	AON FACILITY MNGT SUPPLIES-PATIENT MEDICAL	0.00			0.00	39.98
002.7350.5106700	AON FACILITY MNGT OFFICE SUPPLIES	380.00			380.00	1,385.78
002.7350.5300000	AON FACILITY MNGT LICENSES	200.00			200.00	480.00
002.7350.5500000	AON FACILITY MNGT REPAIRS & MAINTENANCE	164,352.00			164,352.00	171,061.71
002.7350.5500100	AON FACILITY MNGT R&M-CONTRACTS	26,079.00			26,079.00	23,928.46
002.7350.5501630	AON FACILITY MNGT SEPTIC SYSTEM SERVICE	174.00			174.00	0.00
002.7350.5600000	AON FACILITY MNGT PURCHASED SERVICES	5,814.00			5,814.00	1,818.94
002.7350.5602100	MAN FACILITY MNGT PS-EXTERMINATOR	214.00			214.00	0.00
002.7350.5602500	MAN FACILITY MNGT PS-CABLE TV	5,657.00			5,657.00	4,775.06
002.7350.5604000	AON FACILITY MNGT PS-LAWN CARE	16,035.00			16,035.00	13,259.92
002.7350.5604100	AON FACILITY MNGT PS-SNOW REMOVAL	15,147.00			15,147.00	16,500.00
002.7350.5606000	MAN FACILITY MNGT PS-EQUIPMENT RENTAL	465.00			465.00	618.71
002.7350.5850000	AON FACILITY MNGT MINOR EQUIP	9,584.00			9,584.00	1,651.62
002.7350.6000350	AON FACILITY MNGT BUSINESS EXPENSE REIMBURS	0.00			0.00	97.92
002.7350.6000400	MAN FACILITY MNGT EDUCATION/SEMINAR	0.00			0.00	370.00
002.7350.6400550	MAN FACILITY MNGT QUALITY OF LIFE EXPENSE	0.00			0.00	18,985.14
002.7350.6500100	AON FACILITY MNGT ELECTRICITY	94,757.00			94,757.00	112,705.20
002.7350.6500200	AON FACILITY MNGT FUEL OIL	0.00			0.00	1,876.17
002.7350.6500300	AON FACILITY MNGT GAS	52,713.00			52,713.00	62,917.48
002.7350.8000001	AON FACILITY MNGT INC/EXP REC-FR DONATN I/C	0.00			0.00	(18,985.14)
002.7736.4060571	MAN FACILITIES MANA RENT- I/C	(59,556.00)			(59,556.00)	(59,556.00)
002.7736.5300000	MAN FACILITIES MANA LICENSES	0.00			0.00	410.00
002.7736.5500000	MAN FACILITIES MANA REPAIRS & MAINTENANCE	1,367.00			1,367.00	691.95
002.7736.6700100	MAN FACILITIES MANA REAL ESTATE TAXES	1,534.00			1,534.00	6,112.76
002.7736.6800000	MAN FACILITIES MANA DEPRECIATION	17,078.00			17,078.00	18,239.51
002.7740.4400000	AON A/L 3RD FLOOR ASSISTED LIVING 3RD FLOOR	(904,452.00)			(904,452.00)	(1,322,800.46)
002.7740.4400001	AON A/L 3RD FLOOR A/L 3RD FLOOR LEVELS OF C	(13,605.00)			(13,605.00)	(90,311.62)
002.7740.4400010	MAN A/L 3RD FLOOR ALIV 1ST FLOOR MRC	(214,341.00)			(214,341.00)	(205,976.00)
002.7740.4400011	MAN A/L 3RD FLOOR ASST LIVING 1ST FLOOR ALS	(355,160.00)			(355,160.00)	(310,210.32)
002.7740.5106700	AON A/L 3RD FLOOR OFFICE SUPPLIES	0.00			0.00	87.36
002.7940.4300000	AON AL/ADMINISTRATI ASSISTED LVG-MRC REVENUE	(1,036,566.00)			(1,036,566.00)	(1,265,145.35)
002.7940.4300010	AON AL/ADMINISTRATI ASSTLVG-LEVEL OF CARE REV	(394,824.00)			(394,824.00)	(526,075.60)
002.7940.4302801	AON AL/ADMINISTRATI REV-PET FEES	(1,000.00)			(1,000.00)	0.00
002.7940.4302950	AON AL/ADMINISTRATI REV-ADMINISTRATION	(100.00)			(100.00)	(0.65)
002.7940.5000001	AON AL/ADMINISTRATI S&W-PRODUCTIVE	96,951.00			96,951.00	75,889.75
002.7940.5000002	AON AL/ADMINISTRATI S&W-PAID TIME OFF	11,889.00			11,889.00	9,164.84
002.7940.5000003	AON AL/ADMINISTRATI S&W-OVERTIME	598.00			598.00	704.82
002.7940.5000004	AON AL/ADMINISTRATI S&W-PREMIUM/OTHER	5,550.00			5,550.00	863.16
002.7940.5000007	MAN AL/ADMINISTRATI HOLIDAY PAY	1,194.00			1,194.00	0.00
002.7940.5000019	AON AL/ADMINISTRATI EDUCATION	311.00			311.00	162.96
002.7940.5000401	MAN AL/ADMINISTRATI S&W-LPN PRODUCTIVE	1,689.00			1,689.00	0.00
002.7940.5000404	MAN AL/ADMINISTRATI S&W-LPN PREMIUM/OTHER	163.00			163.00	0.00
002.7940.5001701	MAN AL/ADMINISTRATI RESIDENT CARE ASST PRODUC	0.00			0.00	125.52
002.7940.5001704	MAN AL/ADMINISTRATI RESIDENT CARE ASST PREM	0.00			0.00	12.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.7940.5018000	AON ALADMINISTRATI S&W-SALARY DOLLARS TRANSF	0.00			0.00	13,036.80
002.7940.5020101	AON ALADMINISTRATI INTRA-ENTITY FRINGE ALLOC	203,511.00			203,511.00	211,738.06
002.7940.5100000	MAN ALADMINISTRATI GENERAL - SUPPLIES	1,145.00			1,145.00	0.00
002.7940.5101600	AON ALADMINISTRATI SUPPLIES-CLEANING	0.00			0.00	3.45
002.7940.5106300	AON ALADMINISTRATI SUPPLIES-PATIENT MEDICAL	194.00			194.00	255.05
002.7940.5106700	AON ALADMINISTRATI OFFICE SUPPLIES	2,205.00			2,205.00	3,566.45
002.7940.5200000	MAN ALADMINISTRATI TELEPHONE	19,324.00			19,324.00	18,253.28
002.7940.5201200	AON ALADMINISTRATI PHONE-MOBILE	1,626.00			1,626.00	3,065.65
002.7940.5300000	AON ALADMINISTRATI LICENSES	900.00			900.00	500.00
002.7940.5300100	AON ALADMINISTRATI MEMBERSHIP & DUES	15,694.00		(630.00)	15,064.00	13,695.07
002.7940.5500000	AON ALADMINISTRATI REPAIRS & MAINTENANCE	95.00			95.00	0.00
002.7940.5500100	AON ALADMINISTRATI R&M-CONTRACTS	85.00			85.00	271.24
002.7940.5600000	AON ALADMINISTRATI PURCHASED SERVICES	516.00			516.00	1,359.46
002.7940.5601070	MAN ALADMINISTRATI REMARKETING FEES	0.00			0.00	2,223.01
002.7940.5601075	MAN ALADMINISTRATI LETTER OF CREDIT	13,019.00			13,019.00	51,686.70
002.7940.5604525	MAN ALADMINISTRATI NON REIMBURSEABLE	0.00			0.00	300.00
002.7940.5604600	AON ALADMINISTRATI PS-RES/EMP/OTH-FUNCTIONS	59.00			59.00	0.00
002.7940.5610000	MAN ALADMINISTRATI POST/FEDEX/UPS	176.00			176.00	775.55
002.7940.5690000	AON ALADMINISTRATI MANAGEMENT FEE I/C\	163,729.00			163,729.00	169,755.42
002.7940.5850000	AON ALADMINISTRATI MINOR EQUIP	0.00			0.00	73.59
002.7940.6000350	AON ALADMINISTRATI BUSINESS EXPENSE REIMBURS	674.00			674.00	90.72
002.7940.6000400	MAN ALADMINISTRATI EDUCATION/SEMINAR	200.00			200.00	0.00
002.7940.6012000	MAN ALADMINISTRATI COMMUNITY RELATIONS EVENT	925.00			925.00	750.00
002.7940.6015910	AON ALADMINISTRATI CHEFA ADMINISTRATIVE FEES	3,151.00			3,151.00	6,539.47
002.7940.6050300	AON ALADMINISTRATI INTERNAL CATERING-NONREIM	2,782.00			2,782.00	0.00
002.7940.6600103	MAN ALADMINISTRATI BOND INTEREST	166,708.00			166,708.00	147,246.08
002.7940.6800000	AON ALADMINISTRATI DEPRECIATION	273,819.00		(243,236.00)	30,583.00	30,886.92
002.7940.6800103	MAN ALADMINISTRATI SERIES C&E BOND AMORT CST	84,795.00			84,795.00	3,900.48
002.7940.6800107	MAN ALADMINISTRATI AMORITZION SERIES G	800.00			800.00	0.00
002.7940.6800108	MAN ALADMINISTRATI AMORT DISCOUNT SERIES G	2,804.00			2,804.00	0.00
002.7940.6900000	MAN ALADMINISTRATI PROPERTY INSURANCE	0.00			0.00	1,340.00
002.7940.6900150	MAN ALADMINISTRATI OTHER INSURANCE	0.00			0.00	2,330.00
002.7940.6900170	MAN ALADMINISTRATI GEN/PROF LIAB-KEYSTONE	0.00			0.00	1,926.00
002.7940.6900175	MAN ALADMINISTRATI TAIL COVERAGE	0.00			0.00	423.00
002.7940.6900300	MAN ALADMINISTRATI DIRECTORS LIABILITY INSUR	0.00			0.00	893.00
002.7940.6900450	MAN ALADMINISTRATI POLLUTION INSURANCE	0.00			0.00	74.17
002.7940.6900500	MAN ALADMINISTRATI CRIME	0.00			0.00	561.00
002.7941.5000001	AON ALMARKETING S&W-PRODUCTIVE	40,688.00			40,688.00	396.98
002.7941.5000002	AON ALMARKETING S&W-PAID TIME OFF	5,272.00			5,272.00	6.26
002.7941.5000004	AON ALMARKETING S&W-PREMIUM/OTHER	6,275.00			6,275.00	0.00
002.7941.5000007	MAN ALMARKETING HOLIDAY PAY	473.00			473.00	0.00
002.7941.5000105	AON ALMARKETING PERFORMANCE BONUS	0.00			0.00	1,000.00
002.7941.5106700	AON ALMARKETING OFFICE SUPPLIES	20.00			20.00	0.00
002.7941.5182000	AON ALMARKETING PRINTING	427.00			427.00	521.00
002.7941.5600000	AON ALMARKETING PURCHASED SERVICES	0.00			0.00	137.50
002.7941.5603100	AON ALMARKETING PS-ADVERTISING	28,659.00			28,659.00	42,260.11
002.7941.5603200	AON ALMARKETING PS-MARKETING CAMPAIGN SEM	925.00			925.00	0.00
002.7941.5850000	AON ALMARKETING MINOR EQUIP	2,894.00			2,894.00	0.00
002.7941.6000350	AON ALMARKETING BUSINESS EXPENSE REIMBURS	3,831.00			3,831.00	19.10
002.7941.6050300	AON ALMARKETING INTERNAL CATERING-NONREIM	5,008.00			5,008.00	0.00
002.7942.4302200	AON ALFOOD SERVICE REV-GUEST MEALS	(326.00)			(326.00)	271.58
002.7942.5000001	AON ALFOOD SERVICE S&W-PRODUCTIVE	225,287.00			225,287.00	221,286.88
002.7942.5000002	AON ALFOOD SERVICE S&W-PAID TIME OFF	18,296.00			18,296.00	22,490.21
002.7942.5000003	AON ALFOOD SERVICE S&W-OVERTIME	13,108.00			13,108.00	19,176.43
002.7942.5000004	AON ALFOOD SERVICE S&W-PREMIUM/OTHER	9,084.00			9,084.00	9,607.00
002.7942.5000007	MAN ALFOOD SERVICE HOLIDAY PAY	1,996.00			1,996.00	0.00
002.7942.5000019	AON ALFOOD SERVICE EDUCATION	239.00			239.00	284.27
002.7942.5001401	MAN ALFOOD SERVICE S&W-CNA 1 PRODUCTIVE	544.00			544.00	0.00
002.7942.5001701	MAN ALFOOD SERVICE RESIDENT CARE ASST PRODUC	636.00			636.00	0.00
002.7942.5001704	MAN ALFOOD SERVICE RESIDENT CARE ASST PREM	25.00			25.00	0.00
002.7942.5021700	AON ALFOOD SERVICE EMP BEN-STD	0.00			0.00	1,256.64
002.7942.5023400	AON ALFOOD SERVICE EMP BEN-UNIFORM ALLWNCE	0.00			0.00	432.79
002.7942.5100000	MAN ALFOOD SERVICE GENERAL - SUPPLIES	13,810.00			13,810.00	1,010.45
002.7942.5101350	AON ALFOOD SERVICE MORRISON DIRECT EXPENSE	17,117.00			17,117.00	19,436.64
002.7942.5500000	AON ALFOOD SERVICE REPAIRS & MAINTENANCE	2,903.00			2,903.00	3,449.22
002.7942.5500100	MAN ALFOOD SERVICE R&M-CONTRACTS	3,386.00			3,386.00	774.24
002.7942.5600830	AON ALFOOD SERVICE MORRISON MGMT FEE	187,867.00			187,867.00	183,784.22
002.7942.5850000	AON ALFOOD SERVICE MINOR EQUIP	971.00			971.00	0.00
002.7942.6051000	AON ALFOOD SERVICE FOOD-COFFEE SERVICE	435.00			435.00	0.00
002.7942.6051660	AON ALFOOD SERVICE MORRISON FOOD	170,994.00			170,994.00	170,280.86
002.7943.5000001	AON ALRECREATION S&W-PRODUCTIVE	81,754.00			81,754.00	76,942.19
002.7943.5000002	AON ALRECREATION S&W-PAID TIME OFF	6,324.00			6,324.00	6,524.15
002.7943.5000003	AON ALRECREATION S&W-OVERTIME	389.00			389.00	537.58
002.7943.5000004	AON ALRECREATION S&W-PREMIUM/OTHER	1,918.00			1,918.00	1,519.47
002.7943.5000007	MAN ALRECREATION HOLIDAY PAY	587.00			587.00	0.00
002.7943.5000019	AON ALRECREATION EDUCATION	84.00			84.00	175.00
002.7943.5001701	MAN ALRECREATION RESIDENT CARE ASST PRODUC	0.00			0.00	97.62
002.7943.5001704	MAN ALRECREATION RESIDENT CARE ASST PREM	0.00			0.00	8.25
002.7943.5100000	MAN ALRECREATION GENERAL - SUPPLIES	756.00			756.00	1,795.30
002.7943.5106700	AON ALRECREATION OFFICE SUPPLIES	311.00			311.00	588.81
002.7943.5300100	AON ALRECREATION MEMBERSHIP & DUES	630.00		630.00	1,260.00	630.00
002.7943.5600000	AON ALRECREATION PURCHASED SERVICES	210.00			210.00	500.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.7943.5603100	AON AL/RECREATION PS-ADVERTISING	125.00			125.00	0.00
002.7943.5604810	AON AL/RECREATION PS-RESIDENT ENTERTAINMENT	20,732.00			20,732.00	19,042.50
002.7943.5606000	AON AL/RECREATION PS-EQUIPMENT RENTAL	210.00			210.00	0.00
002.7943.5850000	AON AL/RECREATION MINOR EQUIP	100.00			100.00	0.00
002.7943.6000400	MAN AL/RECREATION EDUCATION/SEMINAR	735.00			735.00	115.00
002.7943.6000900	AON AL/RECREATION BOOKS AND SUBSCRIPTIONS	0.00			0.00	1,196.00
002.7943.6050100	AON AL/RECREATION NOURISHMENT/REFRESHMENTS	22.00			22.00	0.00
002.7943.6050300	AON AL/RECREATION INTERNAL CATERING-NONREIM	3,755.00			3,755.00	2,283.50
002.7944.4302310	AON AL/FACILITY MGT LOCKWOOD LODGE ANCILLARY	(5,325.00)			(5,325.00)	(8,392.43)
002.7944.4402310	AON AL/FACILITY MGT 3TD FLOOR ANCILLARY REVEN	(2,850.00)			(2,850.00)	(3,666.60)
002.7944.5000001	AON AL/FACILITY MGT S&W-PRODUCTIVE	56,053.00			56,053.00	47,107.71
002.7944.5000002	AON AL/FACILITY MGT S&W-PAID TIME OFF	5,748.00			5,748.00	978.79
002.7944.5000003	AON AL/FACILITY MGT S&W-OVERTIME	1,504.00			1,504.00	477.36
002.7944.5000004	AON AL/FACILITY MGT S&W-PREMIUM/OTHER	769.00			769.00	134.50
002.7944.5000007	MAN AL/FACILITY MGT HOLIDAY PAY	706.00			706.00	0.00
002.7944.5100000	MAN AL/FACILITY MGT GENERAL - SUPPLIES	3,040.00			3,040.00	4,052.66
002.7944.5106300	MAN AL/FACILITY MGT SUPPLIES-PATIENT MEDICAL	0.00			0.00	107.98
002.7944.5106700	MAN AL/FACILITY MGT OFFICE SUPPLIES	0.00			0.00	35.27
002.7944.5300000	AON AL/FACILITY MGT LICENSES	0.00			0.00	480.00
002.7944.5500000	AON AL/FACILITY MGT REPAIRS & MAINTENANCE	150,450.00			150,450.00	108,703.56
002.7944.5500100	AON AL/FACILITY MGT R&M-CONTRACTS	11,742.00			11,742.00	6,792.81
002.7944.5600000	AON AL/FACILITY MGT PURCHASED SERVICES	9,179.00			9,179.00	686.80
002.7944.5602000	MAN AL/FACILITY MGT PS-RUBBISH REMOVAL	2,092.00			2,092.00	1,582.47
002.7944.5602500	MAN AL/FACILITY MGT PS-CABLE TV	13,660.00			13,660.00	16,570.83
002.7944.5604000	AON AL/FACILITY MGT PS-LAWN CARE	12,113.00			12,113.00	9,945.08
002.7944.5604100	AON AL/FACILITY MGT PS-SNOW REMOVAL	12,903.00			12,903.00	11,550.00
002.7944.5606000	MAN AL/FACILITY MGT PS-EQUIPMENT RENTAL	360.00			360.00	854.44
002.7944.5850000	AON AL/FACILITY MGT MINOR EQUIP	1,570.00			1,570.00	6,324.96
002.7944.6500100	AON AL/FACILITY MGT ELECTRICITY	83,158.00			83,158.00	100,520.52
002.7944.6500200	AON AL/FACILITY MGT FUEL OIL	0.00			0.00	929.44
002.7944.6500300	AON AL/FACILITY MGT GAS	45,303.00			45,303.00	51,726.54
002.7945.4302400	AON AL/ENVIRON SVCS REV-HOUSEKEEPING	0.00			0.00	(80.00)
002.7945.5000001	AON AL/ENVIRON SVCS S&W-PRODUCTIVE	26,668.00			26,668.00	36,739.19
002.7945.5000002	AON AL/ENVIRON SVCS S&W-PAID TIME OFF	3,829.00			3,829.00	685.41
002.7945.5000003	AON AL/ENVIRON SVCS S&W-OVERTIME	8,706.00			8,706.00	4,703.00
002.7945.5000004	AON AL/ENVIRON SVCS S&W-PREMIUM/OTHER	1,018.00			1,018.00	948.79
002.7945.5000007	MAN AL/ENVIRON SVCS HOLIDAY PAY	352.00			352.00	0.00
002.7945.5100000	MAN AL/ENVIRON SVCS GENERAL - SUPPLIES	5,131.00			5,131.00	1,789.49
002.7945.5101600	AON AL/ENVIRON SVCS SUPPLIES-CLEANING	209.00			209.00	0.00
002.7945.5500000	AON AL/ENVIRON SVCS REPAIRS & MAINTENANCE	6,793.00			6,793.00	11,830.80
002.7945.5500100	MAN AL/ENVIRON SVCS R&M-CONTRACTS	414.00			414.00	0.00
002.7945.5600000	AON AL/ENVIRON SVCS PURCHASED SERVICES	1,972.00			1,972.00	2,285.00
002.7945.5602000	AON AL/ENVIRON SVCS PS-RUBBISH REMOVAL	19,902.00			19,902.00	21,558.03
002.7945.5602100	AON AL/ENVIRON SVCS PS-EXTERMINATOR	2,193.00			2,193.00	1,832.15
002.7945.5602300	AON AL/ENVIRON SVCS PS-BIOWASTE	0.00			0.00	120.90
002.7945.6030000	MAN AL/ENVIRON SVCS LINEN REPLACEMENT	0.00			0.00	2,247.03
002.7947.5100000	MAN AL/LAUNDRY&LIN GENERAL - SUPPLIES	843.00			843.00	3,525.66
002.7947.5602800	AON AL/LAUNDRY&LIN PS-LAUNDRY/LINEN I/C	7,784.00			7,784.00	29,816.25
002.7947.5602805	AON AL/LAUNDRY&LIN LAUND/LIN PERSO INTER	0.00			0.00	132.06
002.7947.5602830	MAN AL/LAUNDRY&LIN PS-TRANSPORTATION INTER	1,542.00			1,542.00	6,960.01
002.7947.5850000	AON AL/LAUNDRY&LIN MINOR EQUIP	410.00			410.00	0.00
002.8000.4020010	MAN ADMINISTRATION REBATES-GROUP PURCHASING	0.00			0.00	(1,143.27)
002.8000.5000001	AON ADMINISTRATION S&W-PRODUCTIVE	184,508.00		(174,985.00)	9,523.00	18,670.58
002.8000.5000002	AON ADMINISTRATION S&W-PAID TIME OFF	22,414.00			22,414.00	28,633.17
002.8000.5000003	AON ADMINISTRATION S&W-OVERTIME	908.00			908.00	631.76
002.8000.5000004	AON ADMINISTRATION S&W-PREMIUM/OTHER	508.00			508.00	439.55
002.8000.5000007	MAN ADMINISTRATION HOLIDAY PAY	2,403.00			2,403.00	0.00
002.8000.5000019	AON ADMINISTRATION EDUCATION	0.00			0.00	223.58
002.8000.5018000	AON ADMINISTRATION S&W-SALARY	0.00		174,985.00	174,985.00	171,625.00
002.8000.5100000	MAN ADMINISTRATION GENERAL - SUPPLIES	686.00			686.00	118.83
002.8000.5101600	AON ADMINISTRATION SUPPLIES-CLEANING	6.00			6.00	0.00
002.8000.5106300	AON ADMINISTRATION SUPPLIES-PATIENT MEDICAL	3.00			3.00	778.66
002.8000.5106700	AON ADMINISTRATION OFFICE SUPPLIES	2,111.00			2,111.00	2,950.77
002.8000.5182000	AON ADMINISTRATION PRINTING	1,030.00			1,030.00	0.00
002.8000.5200000	MAN ADMINISTRATION TELEPHONE	0.00			0.00	81.20
002.8000.5201200	AON ADMINISTRATION PHONE-MOBILE	136.00			136.00	0.00
002.8000.5300000	AON ADMINISTRATION LICENSES	1,335.00			1,335.00	1,105.00
002.8000.5300100	AON ADMINISTRATION MEMBERSHIP & DUES	4,426.00			4,426.00	5,627.90
002.8000.5500000	AON ADMINISTRATION REPAIRS & MAINTENANCE	0.00		(2,469.00)	(2,469.00)	0.00
002.8000.5500100	AON ADMINISTRATION R&M-CONTRACTS	1,988.00			1,988.00	5,178.45
002.8000.5600000	AON ADMINISTRATION PURCHASED SERVICES	15,166.00			15,166.00	12,847.90
002.8000.5601070	MAN ADMINISTRATION REMARKETING FEES	0.00			0.00	864.50
002.8000.5601075	MAN ADMINISTRATION LETTER OF CREDIT	5,063.00			5,063.00	20,100.39
002.8000.5601400	AON ADMINISTRATION PS-LEGAL	2,610.00			2,610.00	5,980.97
002.8000.5601600	AON ADMINISTRATION PS-AUDITING	15,000.00			15,000.00	15,156.00
002.8000.5602900	AON ADMINISTRATION PS-SOFTWARE LICENSE AGMT	0.00			0.00	250.00
002.8000.5604275	AON ADMINISTRATION PS-WATER COOLER/SPRG WTR	1,386.00			1,386.00	1,330.02
002.8000.5604510	AON ADMINISTRATION PS-CONSULTING SERVICES	500.00			500.00	2,063.60
002.8000.5604525	AON ADMINISTRATION NON REIMBURSEABLE	6,163.00		(1,811.00)	4,352.00	3,196.39
002.8000.5610000	MAN ADMINISTRATION POST/FEDEX/UPS	3,972.00			3,972.00	4,872.45
002.8000.5610100	AON ADMINISTRATION FEDEX & UPS	346.00			346.00	0.00
002.8000.5690000	AON ADMINISTRATION MANAGEMENT FEE I/C	872,131.00			872,131.00	901,643.10

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.8000.5850000	AON ADMINISTRATION MINOR EQUIP	0.00			0.00	202.25
002.8000.6000200	AON ADMINISTRATION EMPLOYEE RELATIONS	0.00			0.00	180.98
002.8000.6000350	AON ADMINISTRATION BUSINESS EXPENSE REIMBURS	1,234.00			1,234.00	1,160.43
002.8000.6000400	MAN ADMINISTRATION EDUCATION/SEMINAR	1,997.00			1,997.00	1,351.98
002.8000.6000800	AON ADMINISTRATION EDUCATION-TRNING(INHOUSE)	500.00			500.00	0.00
002.8000.6012000	AON ADMINISTRATION COMMUNITY RELATIONS EVENT	400.00			400.00	1,538.89
002.8000.6015910	AON ADMINISTRATION CHEFA ADMINISTRATIVE FEES	4,698.00			4,698.00	2,157.90
002.8000.6050250	AON ADMINISTRATION FOOD-BEVERAGES -NONREIM	3,139.00			3,139.00	1,087.18
002.8000.6050300	AON ADMINISTRATION INTERNAL CATERING-NONREIM	2,663.00			2,663.00	2,440.84
002.8000.6050500	MAN ADMINISTRATION CATERING INTERCOMPANY	140.00			140.00	600.50
002.8000.6400550	MAN ADMINISTRATION QUALITY OF LIFE EXPENSE	2,550.00			2,550.00	2,650.00
002.8000.6600103	MAN ADMINISTRATION BOND INTEREST	64,869.00			64,869.00	57,574.36
002.8000.6600200	AON ADMINISTRATION INTEREST EXP-SECURITY DEP	411.00			411.00	255.89
002.8000.6700200	AON ADMINISTRATION STATE CORP INC TAX	90.00			90.00	0.00
002.8000.6700400	AON ADMINISTRATION PROVIDER TAX	834,073.00			834,073.00	847,064.98
002.8000.6800103	MAN ADMINISTRATION SERIES C&E BOND AMORT CST	34,010.00			34,010.00	1,208.88
002.8000.6800107	MAN ADMINISTRATION AMORITZION SERIES G	2,056.00			2,056.00	0.00
002.8000.6800108	MAN ADMINISTRATION AMORT DISCOUNT SERIES G	1,090.00			1,090.00	0.00
002.8000.6800300	MAN ADMINISTRATION ACCRETION	80,004.00			80,004.00	75,782.00
002.8000.6900000	AON ADMINISTRATION PROPERTY INSURANCE	35,458.00			35,458.00	33,331.00
002.8000.6900150	MAN ADMINISTRATION OTHER INSURANCE	5,890.00			5,890.00	2,063.00
002.8000.6900160	AON ADMINISTRATION EXCESS INS-LLOYDS OF LOND	32,966.00			32,966.00	0.00
002.8000.6900170	AON ADMINISTRATION GEN/PROF LIAB-KEYSTONE	59,144.00			59,144.00	110,442.27
002.8000.6900175	MAN ADMINISTRATION TAIL COVERAGE	5,666.00			5,666.00	(1,933.88)
002.8000.6900300	AON ADMINISTRATION DIRECTORS LIABILITY INSUR	2,820.00			2,820.00	3,048.00
002.8000.6900450	MAN ADMINISTRATION POLLUTION INSURANCE	1,459.00			1,459.00	1,385.15
002.8000.6900500	AON ADMINISTRATION CRIME	3,315.00			3,315.00	2,618.00
002.8000.8000001	AON ADMINISTRATION INC/EXP REC-FR DONATN I/C	(2,550.00)			(2,550.00)	(2,650.00)
002.8150.4025083	MAN HUMAN RESOURCES LOST BADGE REVENUE	(10.00)			(10.00)	0.00
002.8150.5000108	AON HUMAN RESOURCES LONGEVITY BONUS	463.00			463.00	0.00
002.8150.5106700	AON HUMAN RESOURCES OFFICE SUPPLIES	180.00			180.00	37.55
002.8150.5500100	AON HUMAN RESOURCES R&M-CONTRACTS	50.00			50.00	95.12
002.8150.5600000	AON HUMAN RESOURCES PURCHASED SERVICES	1,240.00			1,240.00	492.50
002.8150.5600106	AON HUMAN RESOURCES ARCHIVING FEES	8.00			8.00	0.00
002.8150.5600806	AON HUMAN RESOURCES RECRUITMENT BACKGROUND CKS	4,733.00			4,733.00	6,542.25
002.8150.6000100	AON HUMAN RESOURCES RECRUITMENT-ADVERTISING	111.00			111.00	2,323.62
002.8150.6000200	AON HUMAN RESOURCES EMPLOYEE RELATIONS	14,074.00			14,074.00	13,480.72
002.8150.6000300	MAN HUMAN RESOURCES PHYSICALS	15,310.00			15,310.00	21,873.20
002.8150.6000350	AON HUMAN RESOURCES BUSINESS EXPENSE REIMBURS	0.00			0.00	191.00
002.8150.6050300	AON HUMAN RESOURCES INTERNAL CATERING-NONREIM	13,368.00			13,368.00	7,902.50
002.8250.5106700	MAN IT OFFICE SUPPLIES	10.00			10.00	1.71
002.8250.5200000	MAN IT TELEPHONE	23,127.00			23,127.00	51,280.91
002.8250.5201200	MAN IT PHONE-MOBILE	6,321.00			6,321.00	5,273.10
002.8250.5500000	MAN IT REPAIRS & MAINTENANCE	9,923.00			9,923.00	4,754.33
002.8250.5500100	MAN IT R&M-CONTRACTS	351,964.00			351,964.00	176,938.57
002.8250.5600000	MAN IT PURCHASED SERVICES	1,578.00			1,578.00	1,248.75
002.8250.5850000	MAN IT MINOR EQUIP	411.00			411.00	1,516.34
002.8300.5000001	AON EDUC/LIBRARY S&W-PRODUCTIVE	76,045.00			76,045.00	77,435.50
002.8300.5000002	AON EDUC/LIBRARY S&W-PAID TIME OFF	8,955.00			8,955.00	9,509.44
002.8300.5000004	AON EDUC/LIBRARY S&W-PREMIUM/OTHER	1,175.00			1,175.00	1,140.75
002.8300.5000007	MAN EDUC/LIBRARY HOLIDAY PAY	988.00			988.00	0.00
002.8300.5100000	MAN EDUC/LIBRARY GENERAL - SUPPLIES	0.00			0.00	12.29
002.8300.5101600	AON EDUC/LIBRARY SUPPLIES-CLEANING	6.00			6.00	0.00
002.8300.5106300	AON EDUC/LIBRARY SUPPLIES-PATIENT MEDICAL	3,590.00			3,590.00	128.62
002.8300.5106700	AON EDUC/LIBRARY OFFICE SUPPLIES	0.00			0.00	141.42
002.8300.5109900	AON EDUC/LIBRARY SUPPLIES-PAT CHARGEABLE	23.00			23.00	0.00
002.8300.5300100	AON EDUC/LIBRARY MEMBERSHIP & DUES	37.00		(37.00)	0.00	0.00
002.8300.5600106	MAN EDUC/LIBRARY ARCHIVING FEES	1.00			1.00	0.00
002.8300.5610100	AON EDUC/LIBRARY FEDEX & UPS	0.00			0.00	7.77
002.8300.6000350	AON EDUC/LIBRARY BUSINESS EXPENSE REIMBURS	69.00			69.00	0.00
002.8300.6000400	MAN EDUC/LIBRARY EDUCATION/SEMINAR	1,188.00		37.00	1,225.00	0.00
002.8300.6000800	AON EDUC/LIBRARY EDUCATION-TRNING(INHOUSE)	29.00			29.00	37.17
002.8300.6000900	AON EDUC/LIBRARY BOOKS AND SUBSCRIPTIONS	333.00			333.00	677.52
002.8300.6001000	AON EDUC/LIBRARY EDUCATION-TUITION	59.00			59.00	0.00
002.8300.6050300	AON EDUC/LIBRARY INTERNAL CATERING-NONREIM	0.00			0.00	198.30
002.8350.5000001	AON TRANSPORTATION S&W-PRODUCTIVE	41,938.00			41,938.00	37,100.70
002.8350.5000002	AON TRANSPORTATION S&W-PAID TIME OFF	431.00			431.00	797.03
002.8350.5000003	AON TRANSPORTATION S&W-OVERTIME	3,277.00			3,277.00	3,346.08
002.8350.5000004	AON TRANSPORTATION S&W-PREMIUM/OTHER	22.00			22.00	28.48
002.8350.5000007	MAN TRANSPORTATION HOLIDAY PAY	429.00			429.00	0.00
002.8350.5100000	MAN TRANSPORTATION GENERAL - SUPPLIES	16.00			16.00	0.00
002.8350.5300000	AON TRANSPORTATION LICENSES	235.00			235.00	0.00
002.8350.5500000	AON TRANSPORTATION REPAIRS & MAINTENANCE	4,039.00			4,039.00	4,236.26
002.8350.5500100	AON TRANSPORTATION R&M-CONTRACTS	0.00			0.00	386.44
002.8350.5602830	AON TRANSPORTATION PS-TRANSPORTATION INTER	92,416.00			92,416.00	95,799.72
002.8350.6900400	AON TRANSPORTATION AUTO LIABILITY INSURANCE	12,760.00			12,760.00	16,338.50
002.8350.7000200	AON TRANSPORTATION AUTO-GASOLINE	3,722.00			3,722.00	4,635.85
002.8400.5182000	AON MARKETING PRINTING	595.00			595.00	0.00
002.8400.5603100	AON MARKETING PS-ADVERTISING	43,997.00			43,997.00	23,976.59
002.8400.6000350	AON MARKETING BUSINESS EXPENSE REIMBURS	0.00			0.00	298.25
002.8400.6010000	AON MARKETING MARKETING ACTIVITIES	2,229.00			2,229.00	0.00
002.8400.6011030	AON MARKETING MEDIA-ADVER NEWSPAPER	4,670.00			4,670.00	11,967.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
002.8400.6012000	AON MARKETING COMMUNITY RELATIONS EVENT	0.00			0.00	867.03
002.8400.6050300	AON MARKETING INTERNAL CATERING-NONREIM	1,916.00			1,916.00	3,524.06
002.8450.5000001	AON ADMISSIONS S&W-PRODUCTIVE	80,563.00			80,563.00	77,237.08
002.8450.5000002	AON ADMISSIONS S&W-PAID TIME OFF	11,222.00			11,222.00	10,430.69
002.8450.5000003	AON ADMISSIONS S&W-OVERTIME	134.00			134.00	23.69
002.8450.5000004	AON ADMISSIONS S&W-PREMIUM/OTHER	10,336.00			10,336.00	9,758.65
002.8450.5000007	MAN ADMISSIONS HOLIDAY PAY	1,177.00			1,177.00	0.00
002.8450.5000019	AON ADMISSIONS EDUCATION	0.00			0.00	256.16
002.8450.5106700	AON ADMISSIONS OFFICE SUPPLIES	3,502.00			3,502.00	4,311.26
002.8450.5182000	AON ADMISSIONS PRINTING	97.00			97.00	664.00
002.8450.5500000	AON ADMISSIONS REPAIRS & MAINTENANCE	43.00			43.00	0.00
002.8450.5501610	AON ADMISSIONS RESIDENT EXPENSE OTHER	0.00			0.00	9.95
002.8450.5600106	AON ADMISSIONS ARCHIVING FEES	150.00			150.00	122.83
002.8450.6000350	AON ADMISSIONS BUSINESS EXPENSE REIMBURS	662.00			662.00	848.47
002.8450.6000400	MAN ADMISSIONS EDUCATION/SEMINAR	0.00			0.00	99.84
002.8450.6012000	MAN ADMISSIONS COMMUNITY RELATIONS EVENT	450.00			450.00	2,554.28
002.8480.6400800	AON RES SUBSIDY SUBSIDY-HAIR/BARBER	45,804.00			45,804.00	48,397.00
002.8480.6400900	AON RES SUBSIDY SUBSIDY-SATELLITE DISH	12,927.00			12,927.00	0.00
002.8480.6401400	AON RES SUBSIDY SUBSIDY-CHRISTMAS GIFT	8,525.00			8,525.00	9,292.86
002.8480.6405000	AON RES SUBSIDY SUBSIDY-CAPITAL FUND XFER	(67,256.00)			(67,256.00)	(57,689.86)
002.8600.5020100	AON EMPLOY BENEFITS EMP BEN-BENEFIT ALLOCATIO	570.00			570.00	(227.37)
002.8600.5020101	AON EMPLOY BENEFITS INTRA-ENTITY FRINGE ALLOC	(444,948.00)			(444,948.00)	(524,777.62)
002.8600.5020250	MAN EMPLOY BENEFITS BENEFIT REDUCTIONS	0.00			0.00	(11,656.50)
002.8600.5020800	AON EMPLOY BENEFITS EMP BEN-SOCIAL SECURITY	521,884.00			521,884.00	523,196.77
002.8600.5020801	AON EMPLOY BENEFITS EMP BEN-FICA-MEDICARE	123,078.00			123,078.00	122,691.43
002.8600.5020900	MAN EMPLOY BENEFITS EMP BEN-WORKERS COMP	195,536.00			195,536.00	728,530.00
002.8600.5020906	MAN EMPLOY BENEFITS WORKERS COMP ADMIN FEE	128,112.00			128,112.00	203,087.46
002.8600.5021000	AON EMPLOY BENEFITS EMP BEN-UNEMPLOY COMP SF	53,779.00			53,779.00	46,894.51
002.8600.5021100	AON EMPLOY BENEFITS EMP BEN-PENSION	147,918.00			147,918.00	155,891.28
002.8600.5021270	MAN EMPLOY BENEFITS ADD PENSION DOLLARS	0.00			0.00	63,000.00
002.8600.5021301	AON EMPLOY BENEFITS EMP BEN-401KCOMPANY MATCH	70,279.00			70,279.00	67,042.60
002.8600.5021304	AON EMPLOY BENEFITS EMPLOY BEN 3% MATCH	207,936.00			207,936.00	193,049.80
002.8600.5021700	AON EMPLOY BENEFITS EMP BEN-STD	3,616.00			3,616.00	4,640.60
002.8600.5021800	AON EMPLOY BENEFITS EMP BEN-LTD	1,800.00			1,800.00	1,138.32
002.8600.5021801	MAN EMPLOY BENEFITS EMP BEN-LTD EMPLOYEE	10,697.00			10,697.00	13,430.82
002.8600.5021900	AON EMPLOY BENEFITS EMP BEN-EMP ASSIST PLAN	0.00			0.00	4,439.53
002.8600.5022200	MAN EMPLOY BENEFITS EMP BEN-HIFE INSURANCE	2,285.00			2,285.00	(3,533.95)
002.8600.5022300	MAN EMPLOY BENEFITS EMP BEN- AD&D	755.00			755.00	(128.26)
002.8600.5022670	MAN EMPLOY BENEFITS SELF INSURED	1,198,475.00			1,198,475.00	995,225.26
002.8600.5022675	MAN EMPLOY BENEFITS HSA	89,013.00			89,013.00	100,268.81
002.8600.5022680	MAN EMPLOY BENEFITS ADMIN AND STOP LOSS	139,603.00			139,603.00	193,262.84
002.8600.5022685	MAN EMPLOY BENEFITS MEDICAL INS TAX	7,365.00			7,365.00	10,045.85
002.8600.5022695	MAN EMPLOY BENEFITS AETNA PHARMACY REBATE	(8,081.00)			(8,081.00)	(20,967.29)
002.8600.5022710	MAN EMPLOY BENEFITS EMP BEN-VISION	43.00			43.00	(1,017.89)
002.8600.5022712	AON EMPLOY BENEFITS DENTAL SELF INSURANCE	62,601.00			62,601.00	85,914.95
002.8600.5022800	AON EMPLOY BENEFITS EMP BEN-DENTAL ADMINISTRA	5,070.00			5,070.00	5,756.09
002.8600.5023001	AON EMPLOY BENEFITS EXP&EXP RECOVERY-COBRA	3.00			3.00	(99.20)
002.8600.5023100	AON EMPLOY BENEFITS EMP BEN-GROUP LIFE	6,590.00			6,590.00	3,458.20
002.8600.5023400	AON EMPLOY BENEFITS EMP BEN-UNIFORM ALLWNCE	1,165.00			1,165.00	1,279.31
002.8600.5024000	AON EMPLOY BENEFITS EMP BEN-POST RETIREMENT	(1,769.00)			(1,769.00)	(2,037.48)
002.8600.5024700	AON EMPLOY BENEFITS HEALTH INSURANCE	(209,814.00)			(209,814.00)	(190,156.28)
002.8600.5024800	AON EMPLOY BENEFITS DENTAL INSURANCE	(52,332.00)			(52,332.00)	(48,616.52)
002.8600.5025700	MAN EMPLOY BENEFITS EXEC EX LTD	1,498.00			1,498.00	693.03
002.8600.5600108	MAN EMPLOY BENEFITS EMP BENEFITS BROKERS FEES	0.00			0.00	8,886.58
002.8600.6001000	AON EMPLOY BENEFITS EDUCATION-TUITION	33,590.00			33,590.00	27,418.00
002.8700.6800000	AON DEPRECIATION DEPRECIATION	674,415.00		(666,578.00)	7,837.00	8,283.19
002.9900.9990000	AON YR END P&L CLOS YEAR END P&L CLOSE	(2,346,540.00)			(2,348,540.00)	(2,381,119.54)
7A.22	Land Improvements Non Reimb	0.00		8,898.00	8,898.00	9,473.00
7B.10	Building & Building Improvements SNF Only	0.00		43,985.00	43,985.00	44,036.00
7B.22	Building & Building Improvements Non Reimb	0.00		71,391.00	71,391.00	71,473.00
7C.10	Non-Movable SNF Only	0.00		347,567.00	347,567.00	362,789.00
7C.22	Non-Movable Non Reimb	0.00		294,083.00	294,083.00	315,738.00
7D.10	Movable SNF Only	0.00		143,758.00	143,758.00	141,089.00
R0002	CNA Reclasses	0.00			0.00	3,269.56
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	
<b>Net (Income) Loss</b>		<b>44.00</b>		<b>0.00</b>	<b>44.00</b>	<b>0.00</b>

Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ 9/30/2017	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
<b>Group : [10-A] Salaries and Wages</b>					
<b>Subgroup : [2.10] Administrator - SNF Only</b>					
002.8000.5018000	AON ADMINISTRATION S&W-SALARY	0.00	174,985.00	174,985.00	171,625.00
			174,985.00		
<b>Subtotal [2.10] Administrator - SNF Only</b>		<b>0.00</b>	<b>174,985.00</b>	<b>174,985.00</b>	<b>171,625.00</b>
<b>Subgroup : [4.10] Other Administrative Salaries - SNF Only</b>					
002.8450.5000001	AON ADMISSIONS S&W-PRODUCTIVE	80,563.00	0.00	80,563.00	77,237.08
002.8450.5000002	AON ADMISSIONS S&W-PAID TIME OFF	11,222.00	0.00	11,222.00	10,430.69
002.8450.5000003	AON ADMISSIONS S&W-OVERTIME	134.00	0.00	134.00	23.69
002.8450.5000004	AON ADMISSIONS S&W-PREMIUM/OTHER	10,338.00	0.00	10,338.00	9,758.65
002.8450.5000007	MAN ADMISSIONS HOLIDAY PAY	1,177.00	0.00	1,177.00	0.00
002.8450.5000019	AON ADMISSIONS EDUCATION	0.00	0.00	0.00	256.16
<b>Subtotal [4.10] Other Administrative Salaries - SNF Only</b>		<b>103,432.00</b>	<b>0.00</b>	<b>103,432.00</b>	<b>97,708.27</b>
<b>Subgroup : [4.22] Other Administrative Salaries - Non reimb</b>					
002.7940.5000001	AON ALADMINISTRATI S&W-PRODUCTIVE	96,951.00	0.00	96,951.00	75,889.75
002.7940.5000002	AON ALADMINISTRATI S&W-PAID TIME OFF	11,889.00	0.00	11,889.00	9,164.84
002.7940.5000003	AON ALADMINISTRATI S&W-OVERTIME	598.00	0.00	598.00	704.82
002.7940.5000004	AON ALADMINISTRATI S&W-PREMIUM/OTHER	5,550.00	0.00	5,550.00	863.16
002.7940.5000007	MAN ALADMINISTRATI HOLIDAY PAY	1,194.00	0.00	1,194.00	0.00
002.7940.5000019	AON ALADMINISTRATI EDUCATION	311.00	0.00	311.00	162.96
002.7940.5001701	MAN ALADMINISTRATI RESIDENT CARE ASST PRODUC	0.00	0.00	0.00	125.52
002.7940.5001704	MAN ALADMINISTRATI RESIDENT CARE ASST PREM	0.00	0.00	0.00	12.00
002.7940.5018000	AON ALADMINISTRATI S&W-SALARY DOLLARS TRANSF	0.00	0.00	0.00	13,036.80
<b>Subtotal [4.22] Other Administrative Salaries - Non reimb</b>		<b>116,493.00</b>	<b>0.00</b>	<b>116,493.00</b>	<b>99,959.85</b>
<b>Subgroup : [4.45] Other Administrative - Patient Days</b>					
002.8000.5000001	AON ADMINISTRATION S&W-PRODUCTIVE	184,508.00	(174,985.00)	9,523.00	18,670.58
			(174,985.00)		
002.8000.5000002	AON ADMINISTRATION S&W-PAID TIME OFF	22,414.00	0.00	22,414.00	28,633.17
002.8000.5000003	AON ADMINISTRATION S&W-OVERTIME	908.00	0.00	908.00	631.76
002.8000.5000004	AON ADMINISTRATION S&W-PREMIUM/OTHER	508.00	0.00	508.00	439.55
002.8000.5000007	MAN ADMINISTRATION HOLIDAY PAY	2,403.00	0.00	2,403.00	0.00
002.8000.5000019	AON ADMINISTRATION EDUCATION	0.00	0.00	0.00	223.58
002.8150.5000108	AON HUMAN RESOURCES LONGEVITY BONUS	463.00	0.00	463.00	0.00
<b>Subtotal [4.45] Other Administrative - Patient Days</b>		<b>211,204.00</b>	<b>(174,985.00)</b>	<b>36,219.00</b>	<b>48,598.64</b>
<b>Subgroup : [5C.3] Dietary Workers - Patient days</b>					
002.7000.5000001	AON FOOD SERVICE S&W-PRODUCTIVE	389,050.00	0.00	389,050.00	373,787.62
002.7000.5000002	AON FOOD SERVICE S&W-PAID TIME OFF	40,968.00	0.00	40,968.00	40,312.20
002.7000.5000003	AON FOOD SERVICE S&W-OVERTIME	16,460.00	0.00	16,460.00	18,676.82
002.7000.5000004	AON FOOD SERVICE S&W-PREMIUM/OTHER	14,986.00	0.00	14,986.00	13,806.60
002.7000.5000007	MAN FOOD SERVICE HOLIDAY PAY	4,074.00	0.00	4,074.00	0.00
002.7000.5000019	AON FOOD SERVICE EDUCATION	166.00	0.00	166.00	553.32
002.7000.5001401	MAN FOOD SERVICE S&W-CNA 1 PRODUCTIVE	0.00	0.00	0.00	2,060.64
002.7000.5001403	MAN FOOD SERVICE S&W-CNA 1 OVERTIME	0.00	0.00	0.00	566.86
002.7000.5001404	MAN FOOD SERVICE S&W-CNA 1 PREMIUM/OTHER	0.00	0.00	0.00	125.43
002.7000.5001010	AON FOOD SERVICE S&W-RETRO ADJUSTMENT	0.00	0.00	0.00	153.84
002.7005.5000001	AON COMMS CAFE S&W-PRODUCTIVE	0.00	0.00	0.00	495.96
<b>Subtotal [5C.3] Dietary Workers - Patient days</b>		<b>465,704.00</b>	<b>0.00</b>	<b>465,704.00</b>	<b>450,540.29</b>
<b>Subgroup : [5C.22] Dietary Workers - Non Reimb</b>					
002.7942.5000001	AON ALFOOD SERVICE S&W-PRODUCTIVE	225,287.00	0.00	225,287.00	221,286.88
002.7942.5000002	AON ALFOOD SERVICE S&W-PAID TIME OFF	18,296.00	0.00	18,296.00	22,490.21
002.7942.5000003	AON ALFOOD SERVICE S&W-OVERTIME	13,108.00	0.00	13,108.00	19,176.43
002.7942.5000004	AON ALFOOD SERVICE S&W-PREMIUM/OTHER	9,084.00	0.00	9,084.00	9,600.37
002.7942.5000007	MAN ALFOOD SERVICE HOLIDAY PAY	1,996.00	0.00	1,996.00	0.00
002.7942.5000019	AON ALFOOD SERVICE EDUCATION	239.00	0.00	239.00	284.27
002.7942.5001401	MAN ALFOOD SERVICE S&W-CNA 1 PRODUCTIVE	544.00	0.00	544.00	0.00
002.7942.5001701	MAN ALFOOD SERVICE RESIDENT CARE ASST PRODUC	636.00	0.00	636.00	0.00
002.7942.5001704	MAN ALFOOD SERVICE RESIDENT CARE ASST PREM	25.00	0.00	25.00	0.00
<b>Subtotal [5C.22] Dietary Workers - Non Reimb</b>		<b>289,215.00</b>	<b>0.00</b>	<b>289,215.00</b>	<b>272,838.16</b>
<b>Subgroup : [6B.2] Other Housekeeping Workers - Sqt</b>					
002.7100.5000001	AON ENVIR SVCS S&W-PRODUCTIVE	194,535.00	0.00	194,535.00	214,074.71
002.7100.5000002	AON ENVIR SVCS S&W-PAID TIME OFF	18,094.00	0.00	18,094.00	25,404.96
002.7100.5000003	AON ENVIR SVCS S&W-OVERTIME	12,949.00	0.00	12,949.00	8,003.37
002.7100.5000004	AON ENVIR SVCS S&W-PREMIUM/OTHER	6,801.00	0.00	6,801.00	8,112.39
002.7100.5000007	MAN ENVIR SVCS HOLIDAY PAY	1,735.00	0.00	1,735.00	0.00
002.7100.5000019	AON ENVIR SVCS EDUCATION	267.00	0.00	267.00	329.42
002.7100.5001401	MAN ENVIR SVCS S&W-CNA 1 PRODUCTIVE	0.00	0.00	0.00	291.56
002.7100.5001403	MAN ENVIR SVCS S&W-CNA 1 OVERTIME	0.00	0.00	0.00	82.60
002.7100.5001404	MAN ENVIR SVCS S&W-CNA 1 PREMIUM/OTHER	0.00	0.00	0.00	1.25
002.7100.5010100	AON ENVIR SVCS S&W-RETRO ADJUSTMENT	81.00	0.00	81.00	14.33
<b>Subtotal [6B.2] Other Housekeeping Workers - Sqt</b>		<b>234,462.00</b>	<b>0.00</b>	<b>234,462.00</b>	<b>256,314.59</b>
<b>Subgroup : [6B.22] Other Housekeeping Workers - Non Reimb</b>					
002.7945.5000001	AON AL/ENVIRON SVCS S&W-PRODUCTIVE	26,668.00	0.00	26,668.00	36,739.19
002.7945.5000002	AON AL/ENVIRON SVCS S&W-PAID TIME OFF	3,829.00	0.00	3,829.00	685.41
002.7945.5000003	AON AL/ENVIRON SVCS S&W-OVERTIME	8,706.00	0.00	8,706.00	4,703.00
002.7945.5000004	AON AL/ENVIRON SVCS S&W-PREMIUM/OTHER	1,018.00	0.00	1,018.00	948.79
002.7945.5000007	MAN AL/ENVIRON SVCS HOLIDAY PAY	352.00	0.00	352.00	0.00
<b>Subtotal [6B.22] Other Housekeeping Workers - Non Reimb</b>		<b>40,573.00</b>	<b>0.00</b>	<b>40,573.00</b>	<b>43,076.39</b>
<b>Subgroup : [7B.33] Other Maintenance Workers - Capacity</b>					
002.7350.5000001	AON FACILITY MNGT S&W-PRODUCTIVE	161,198.00	0.00	161,198.00	176,865.84
002.7350.5000002	AON FACILITY MNGT S&W-PAID TIME OFF	17,824.00	0.00	17,824.00	24,423.66
002.7350.5000003	AON FACILITY MNGT S&W-OVERTIME	1,014.00	0.00	1,014.00	3,398.93
002.7350.5000004	AON FACILITY MNGT S&W-PREMIUM/OTHER	4,628.00	0.00	4,628.00	6,925.35
002.7350.5000007	MAN FACILITY MNGT HOLIDAY PAY	1,743.00	0.00	1,743.00	0.00
002.7350.5000019	AON FACILITY MNGT EDUCATION	89.00	0.00	89.00	0.00
002.7350.5000108	MAN FACILITY MNGT LONGEVITY BONUS	10,425.00	0.00	10,425.00	3,000.00
002.7350.5001401	MAN FACILITY MNGT S&W-CNA 1 PRODUCTIVE	6,040.00	0.00	6,040.00	160.96
002.7350.5001403	MAN FACILITY MNGT S&W-CNA 1 OVERTIME	243.00	0.00	243.00	0.00
002.7350.5001404	MAN FACILITY MNGT S&W-CNA 1 PREMIUM/OTHER	378.00	0.00	378.00	0.00
<b>Subtotal [7B.33] Other Maintenance Workers - Capacity</b>		<b>203,562.00</b>	<b>0.00</b>	<b>203,562.00</b>	<b>214,774.74</b>
<b>Subgroup : [7B.22] Other Maintenance Workers - Non Reimb</b>					
002.7944.5000001	AON AL/FACILITY MGT S&W-PRODUCTIVE	56,053.00	0.00	56,053.00	47,107.71
002.7944.5000002	AON AL/FACILITY MGT S&W-PAID TIME OFF	5,748.00	0.00	5,748.00	879.79
002.7944.5000003	AON AL/FACILITY MGT S&W-OVERTIME	1,504.00	0.00	1,504.00	477.36
002.7944.5000004	AON AL/FACILITY MGT S&W-PREMIUM/OTHER	769.00	0.00	769.00	134.50
002.7944.5000007	MAN AL/FACILITY MGT HOLIDAY PAY	706.00	0.00	706.00	0.00
<b>Subtotal [7B.22] Other Maintenance Workers - Non Reimb</b>		<b>64,780.00</b>	<b>0.00</b>	<b>64,780.00</b>	<b>48,698.36</b>
<b>Subgroup : [8B.5] Other Laundry Workers - LBS of Laundry</b>					
002.7200.5000001	AON LAUNDRY/LINEN S&W-PRODUCTIVE	20,322.00	0.00	20,322.00	30,011.81







Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2017		9/30/2017	9/30/2016
002 7941.5000007	MAN AL/MARKETING HOLIDAY PAY	473.00	0.00	473.00	0.00
002 7941.5000105	AON AL/MARKETING PERFORMANCE BONUS	0.00	0.00	0.00	1,000.00
<b>Subtotal [12N.22] Marketing - Non Reimb</b>		<b>473.00</b>	<b>0.00</b>	<b>473.00</b>	<b>1,403.24</b>
<b>Subgroup : [12O.15] Other - Salaries %</b>					
002 8300.5000001	AON EDUC/LIBRARY S&W-PRODUCTIVE	76,045.00	0.00	76,045.00	77,435.50
002 8300.5000002	AON EDUC/LIBRARY S&W-PAID TIME OFF	8,955.00	0.00	8,955.00	9,509.44
002 8300.5000004	AON EDUC/LIBRARY S&W-PREMIUM/OTHER	1,175.00	0.00	1,175.00	1,140.75
002 8300.5000007	MAN EDUC/LIBRARY HOLIDAY PAY	988.00	0.00	988.00	0.00
<b>Subtotal [12O.15] Other - Salaries %</b>		<b>87,163.00</b>	<b>0.00</b>	<b>87,163.00</b>	<b>88,085.69</b>
<b>Subgroup : [12O.25] Other - Accum Costs</b>					
002 8350.5000001	AON TRANSPORTATION S&W-PRODUCTIVE	41,938.00	0.00	41,938.00	37,100.70
002 8350.5000002	AON TRANSPORTATION S&W-PAID TIME OFF	431.00	0.00	431.00	797.03
002 8350.5000003	AON TRANSPORTATION S&W-OVERTIME	3,277.00	0.00	3,277.00	3,346.08
002 8350.5000004	AON TRANSPORTATION S&W-PREMIUM/OTHER	22.00	0.00	22.00	28.48
002 8350.5000007	MAN TRANSPORTATION HOLIDAY PAY	429.00	0.00	429.00	0.00
<b>Subtotal [12O.25] Other - Accum Costs</b>		<b>46,097.00</b>	<b>0.00</b>	<b>46,097.00</b>	<b>41,272.29</b>
<b>Subgroup : [12O.34] Other - Accum Costs</b>					
002 5900.5000001	AON HOSP INFO MGT S&W-PRODUCTIVE	37,871.00	0.00	37,871.00	36,544.49
002 5900.5000002	AON HOSP INFO MGT S&W-PAID TIME OFF	5,675.00	0.00	5,675.00	4,863.25
002 5900.5000007	MAN HOSP INFO MGT HOLIDAY PAY	509.00	0.00	509.00	0.00
<b>Subtotal [12O.34] Other - Accum Costs</b>		<b>44,055.00</b>	<b>0.00</b>	<b>44,055.00</b>	<b>41,407.74</b>
<b>Subgroup : [12O.42] Other - Accum Costs</b>					
002 6150.5000001	AON SPIRITUAL SVCS S&W-PRODUCTIVE	5,347.00	0.00	5,347.00	249.96
002 6150.5000002	AON SPIRITUAL SVCS S&W-PAID TIME OFF	210.00	0.00	210.00	0.00
002 6150.5018000	AON SPIRITUAL SVCS S&W-SALARY DOLLARS TRANSF	1,117.00	0.00	1,117.00	0.00
<b>Subtotal [12O.42] Other - Accum Costs</b>		<b>6,674.00</b>	<b>0.00</b>	<b>6,674.00</b>	<b>249.96</b>
<b>Total [10-A] Salaries and Wages</b>		<b>8,825,728.00</b>	<b>0.00</b>	<b>8,825,728.00</b>	<b>8,825,412.01</b>
<b>Group : [13-B] Professional Fees</b>					
<b>Subgroup : [2.22] Dentist - Non Reimb</b>					
002 5802.5700400	AON ACS-DENTAL PRO FEES-DENTAL	23,980.00	0.00	23,980.00	24,730.00
<b>Subtotal [2.22] Dentist - Non Reimb</b>		<b>23,980.00</b>	<b>0.00</b>	<b>23,980.00</b>	<b>24,730.00</b>
<b>Subgroup : [3.10] Pharmacist - SNF Only</b>					
002 5640.5604509	AON PHARMACY CONSULTING PHARMACY	11,120.00	0.00	11,120.00	9,917.30
<b>Subtotal [3.10] Pharmacist - SNF Only</b>		<b>11,120.00</b>	<b>0.00</b>	<b>11,120.00</b>	<b>9,917.30</b>
<b>Subgroup : [5A.07] PT - Resident Care - PT Treatments</b>					
002 5750.5600000	AON PHYSICAL THER PURCHASED SERVICES	15,863.00	0.00	15,863.00	11,925.46
002 5750.5700000	AON PHYSICAL THER PROFESSIONAL FEES	281,944.00	0.00	281,944.00	294,414.35
<b>Subtotal [5A.07] PT - Resident Care - PT Treatments</b>		<b>297,807.00</b>	<b>0.00</b>	<b>297,807.00</b>	<b>296,339.81</b>
<b>Subgroup : [8A.10] Medical Director - SNF Only</b>					
002 5450.5700001	AON MEDICAL SERVICE PROFESSIONAL FEES INTERCO	49,542.00	0.00	49,542.00	45,792.00
<b>Subtotal [8A.10] Medical Director - SNF Only</b>		<b>49,542.00</b>	<b>0.00</b>	<b>49,542.00</b>	<b>45,792.00</b>
<b>Subgroup : [9A.08] ST - Resident Care - ST Treatments</b>					
002 5710.5600000	AON SPEECH THER PURCHASED SERVICES	3,240.00	0.00	3,240.00	0.00
002 5710.5700000	AON SPEECH THER PROFESSIONAL FEES	96,658.00	0.00	96,658.00	104,553.86
<b>Subtotal [9A.08] ST - Resident Care - ST Treatments</b>		<b>99,898.00</b>	<b>0.00</b>	<b>99,898.00</b>	<b>104,553.86</b>
<b>Subgroup : [10A.22] OT - Resident Care - Non Reimb</b>					
002 5780.5700000	AON OCCUP THER PROFESSIONAL FEES	208,508.00	(204,752.00)	3,756.00	4,035.78
<b>Subtotal [10A.22] OT - Resident Care - Non Reimb</b>		<b>208,508.00</b>	<b>(204,752.00)</b>	<b>3,756.00</b>	<b>4,035.78</b>
<b>Subgroup : [10B.10] OT - Other - SNF Only</b>					
002 5780.5106300	AON OCCUP THER SUPPLIES-PATIENT MEDICAL	0.00	204,752.00	204,752.00	215,039.69
<b>Subtotal [10B.10] OT - Other - SNF Only</b>		<b>0.00</b>	<b>204,752.00</b>	<b>204,752.00</b>	<b>215,039.69</b>
<b>Subgroup : [12.10] Other - SNF Only</b>					
002 5450.5700000	AON MEDICAL SERVICE PROFESSIONAL FEES	61,932.00	0.00	61,932.00	24,035.55
<b>Subtotal [12.10] Other - SNF Only</b>		<b>61,932.00</b>	<b>0.00</b>	<b>61,932.00</b>	<b>24,035.55</b>
<b>Total [13-B] Professional Fees</b>		<b>752,787.00</b>	<b>0.00</b>	<b>752,787.00</b>	<b>724,443.99</b>
<b>Group : [15] Expenditures Other than Salaries</b>					
<b>Subgroup : [1A1.15] Workmen's Compensation - Salary %</b>					
002 8600.5020900	MAN EMPLOY BENEFITS EMP BEN-WORKERS COMP	195,536.00	0.00	195,536.00	728,530.00
002 8600.5020906	MAN EMPLOY BENEFITS WORKERS COMP ADMIN FEE	128,112.00	0.00	128,112.00	203,087.46
<b>Subtotal [1A1.15] Workmen's Compensation - Salary %</b>		<b>323,648.00</b>	<b>0.00</b>	<b>323,648.00</b>	<b>931,617.46</b>
<b>Subgroup : [1A2.15] Disability Insurance - Salary %</b>					
002 5000.5021700	AON NURSING ADMIN EMP BEN-STD	2,494.00	0.00	2,494.00	0.00
002 5045.5021700	MAN 2ND FLOOR EMP BEN-STD	24,509.00	0.00	24,509.00	14,565.37
002 5055.5021700	AON 3B EMP BEN-STD	1,238.00	0.00	1,238.00	4,817.51
002 5180.5021700	MAN REHAB EMP BEN-STD	11,522.00	0.00	11,522.00	7,721.93
002 5481.5021700	AON ALSA-LOCKWD LDG EMP BEN-STD	2,356.00	0.00	2,356.00	0.00
002 6200.5021700	AON RECREATION EMP BEN-STD	2,162.00	0.00	2,162.00	0.00
002 7000.5021700	AON FOOD SERVICE EMP BEN-STD	911.00	0.00	911.00	0.00
002 7100.5021700	AON ENVIR SVCS EMP BEN-STD	0.00	0.00	0.00	2,282.13
002 7350.5021700	AON FACILITY MNGT EMP BEN-STD	1,967.00	0.00	1,967.00	177.93
002 7942.5021700	AON AL/FOOD SERVICE EMP BEN-STD	0.00	0.00	0.00	1,256.64
002 8600.5021801	MAN EMPLOY BENEFITS EMP BEN-LTD EMPLOYEE	10,697.00	0.00	10,697.00	13,430.82
002 8600.5022300	MAN EMPLOY BENEFITS EMP BEN- AD&D	755.00	0.00	755.00	(128.26)
<b>Subtotal [1A2.15] Disability Insurance - Salary %</b>		<b>58,611.00</b>	<b>0.00</b>	<b>58,611.00</b>	<b>44,124.07</b>
<b>Subgroup : [1A3.15] Unemployment Insurance - Salary %</b>					
002 8600.5021000	AON EMPLOY BENEFITS EMP BEN-UNEMPLOY COMP SF	53,779.00	0.00	53,779.00	46,894.51
<b>Subtotal [1A3.15] Unemployment Insurance - Salary %</b>		<b>53,779.00</b>	<b>0.00</b>	<b>53,779.00</b>	<b>46,894.51</b>
<b>Subgroup : [1A4.15] Social Security (FICA) - Salary %</b>					
002 8600.5020800	AON EMPLOY BENEFITS EMP BEN-SOCIAL SECURITY	521,884.00	0.00	521,884.00	523,196.77
002 8600.5020801	AON EMPLOY BENEFITS EMP BEN-FICA-MEDICARE	123,078.00	0.00	123,078.00	122,691.43
<b>Subtotal [1A4.15] Social Security (FICA) - Salary %</b>		<b>644,962.00</b>	<b>0.00</b>	<b>644,962.00</b>	<b>645,888.20</b>
<b>Subgroup : [1A5.15] Health Insurance - Salary %</b>					
002 8600.5021700	AON EMPLOY BENEFITS EMP BEN-STD	3,616.00	0.00	3,616.00	4,640.60
002 8600.5022670	MAN EMPLOY BENEFITS SELF INSURED	1,198,475.00	0.00	1,198,475.00	995,225.26
002 8600.5022675	MAN EMPLOY BENEFITS HSA	89,013.00	0.00	89,013.00	100,268.81
002 8600.5022680	MAN EMPLOY BENEFITS ADMIN AND STOP LOSS	139,803.00	0.00	139,803.00	193,262.84
002 8600.5022685	MAN EMPLOY BENEFITS MEDICAL INS TAX	7,365.00	0.00	7,365.00	10,045.85
002 8600.5022695	MAN EMPLOY BENEFITS AETNA PHARMACY REBATE	(8,081.00)	0.00	(8,081.00)	(20,967.29)
002 8600.5022710	MAN EMPLOY BENEFITS EMP BEN-VISION	43.00	0.00	43.00	(1,017.89)
002 8600.5022712	AON EMPLOY BENEFITS DENTAL SELF INSURANCE	62,601.00	0.00	62,601.00	85,914.95

Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2017		9/30/2017	9/30/2016
002.8600.5022800	AON EMPLOY BENEFITS EMP BEN-DENTAL ADMINISTRA	5,070.00	0.00	5,070.00	5,756.09
002.8600.5023001	AON EMPLOY BENEFITS EXP&EXP RECOVERY-COBRA	3.00	0.00	3.00	(99.20)
002.8600.5024700	AON EMPLOY BENEFITS HEALTH INSURANCE	(209,814.00)	0.00	(209,814.00)	(190,156.28)
002.8600.5024800	AON EMPLOY BENEFITS DENTAL INSURANCE	(52,332.00)	0.00	(52,332.00)	(48,616.52)
002.8600.5025700	MAN EMPLOY BENEFITS EXEC EX LTD	1,498.00	0.00	1,498.00	693.03
<b>Subtotal [1A5.15] Health Insurance - Salary %</b>		<b>1,237,060.00</b>	<b>0.00</b>	<b>1,237,060.00</b>	<b>1,134,950.25</b>
<b>Subgroup : [1A6.15]</b>	<b>Life Insurance - Salary %</b>				
002.8600.5022200	MAN EMPLOY BENEFITS EMP BEN-IIFE INSURANCE	2,285.00	0.00	2,285.00	(3,533.95)
002.8600.5023100	AON EMPLOY BENEFITS EMP BEN-GROUP LIFE	6,590.00	0.00	6,590.00	3,458.20
<b>Subtotal [1A6.15] Life Insurance - Salary %</b>		<b>8,875.00</b>	<b>0.00</b>	<b>8,875.00</b>	<b>(75.75)</b>
<b>Subgroup : [1A7.15]</b>	<b>Pensions - Salary %</b>				
002.8600.5021100	AON EMPLOY BENEFITS EMP BEN-PENSION	147,918.00	0.00	147,918.00	155,891.28
002.8600.5021270	MAN EMPLOY BENEFITS ADD PENSION DOLLARS	0.00	0.00	0.00	63,000.00
002.8600.5021301	AON EMPLOY BENEFITS EMP BEN-401KCOMPANY MATCH	70,279.00	0.00	70,279.00	67,042.60
002.8600.5021304	AON EMPLOY BENEFITS EMP BEN 3% MATCH	207,936.00	0.00	207,936.00	193,049.80
002.8600.5024000	AON EMPLOY BENEFITS EMP BEN-POST RETIREMENT	(1,769.00)	0.00	(1,769.00)	(2,037.48)
<b>Subtotal [1A7.15] Pensalons - Salary %</b>		<b>424,364.00</b>	<b>0.00</b>	<b>424,364.00</b>	<b>476,946.20</b>
<b>Subgroup : [1A8.15]</b>	<b>Uniform Allowance - Salary %</b>				
002.7000.5023400	AON FOOD SERVICE EMP BEN-UNIFORM ALLWNCE	0.00	0.00	0.00	763.10
002.7100.5101400	MAN ENVIR SVCS UNIFORMS	1,086.00	0.00	1,086.00	757.77
002.7350.5101400	MAN FACILITY MNGT UNIFORMS	240.00	0.00	240.00	580.96
002.8600.5023400	AON EMPLOY BENEFITS EMP BEN-UNIFORM ALLWNCE	1,165.00	0.00	1,165.00	1,279.31
<b>Subtotal [1A8.15] Uniform Allowance - Salary %</b>		<b>2,491.00</b>	<b>0.00</b>	<b>2,491.00</b>	<b>3,381.14</b>
<b>Subgroup : [1A8.22]</b>	<b>Uniform Allowance - Non Reimb</b>				
002.7942.5023400	AON AL/FOOD SERVICE EMP BEN-UNIFORM ALLWNCE	0.00	0.00	0.00	432.79
<b>Subtotal [1A8.22] Uniform Allowance - Non Reimb</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>432.79</b>
<b>Subgroup : [1A9.15]</b>	<b>Other - Salary %</b>				
002.5491.5020101	AON ALSA-LOCKWD LDG INTRA-ENTITY FRINGE ALLOC	241,437.00	0.00	241,437.00	313,039.56
002.7940.5020101	AON AL/ADMINISTRATI INTRA-ENTITY FRINGE ALLOC	203,511.00	0.00	203,511.00	211,738.06
002.8150.8000300	MAN HUMAN RESOURCES PHYSICALS	15,310.00	0.00	15,310.00	21,873.20
002.8600.5020100	AON EMPLOY BENEFITS EMP BEN-BENEFIT ALLOCATIO	570.00	0.00	570.00	(227.57)
002.8600.5020101	AON EMPLOY BENEFITS INTRA-ENTITY FRINGE ALLOC	(444,948.00)	0.00	(444,948.00)	(524,777.52)
002.8600.5020250	MAN EMPLOY BENEFITS BENEFIT REDUCTIONS	0.00	0.00	0.00	(11,656.50)
002.8600.5021900	AON EMPLOY BENEFITS EMP BEN-LTD	1,800.00	0.00	1,800.00	1,138.32
002.8600.5021900	AON EMPLOY BENEFITS EMP BEN-EMP ASSIST PLAN	0.00	0.00	0.00	4,439.53
002.8600.5600108	MAN EMPLOY BENEFITS EMP BENEFITS BROKERS FEES	0.00	0.00	0.00	8,885.58
<b>Subtotal [1A9.15] Other - Salary %</b>		<b>17,680.00</b>	<b>0.00</b>	<b>17,680.00</b>	<b>24,453.76</b>
<b>Subgroup : [1A9.22]</b>	<b>Other - Non Reimb</b>				
002.5000.6400550	MAN NURSING ADMIN QUALITY OF LIFE EXPENSE	0.00	0.00	0.00	396.00
002.7350.6400550	MAN FACILITY MNGT QUALITY OF LIFE EXPENSE	0.00	0.00	0.00	18,985.14
<b>Subtotal [1A9.22] Other - Non Reimb</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,381.14</b>
<b>Subgroup : [1C.22]</b>	<b>Bad Debts - Non Reimb</b>				
002.4020.4818000	MAN DED FROM REV PROVISION FOR BAD DEBT	57,036.00	0.00	57,036.00	170,833.00
<b>Subtotal [1C.22] Bad Debts - Non Reimb</b>		<b>57,036.00</b>	<b>0.00</b>	<b>57,036.00</b>	<b>170,833.00</b>
<b>Subgroup : [1D.45]</b>	<b>Accounting and Auditing - Expenses</b>				
002.8000.5601600	AON ADMINISTRATION PS-AUDITING	15,000.00	0.00	15,000.00	15,156.00
<b>Subtotal [1D.45] Accounting and Auditing - Expenses</b>		<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>15,156.00</b>
<b>Subgroup : [1E.45]</b>	<b>Legal - Expenses</b>				
002.8000.5601400	AON ADMINISTRATION PS-LEGAL	2,610.00	0.00	2,610.00	5,980.97
<b>Subtotal [1E.45] Legal - Expenses</b>		<b>2,610.00</b>	<b>0.00</b>	<b>2,610.00</b>	<b>5,980.97</b>
<b>Subgroup : [1G.02]</b>	<b>Office Supplies - Sqt</b>				
002.7100.5106700	AON ENVIR SVCS OFFICE SUPPLIES	225.00	0.00	225.00	1,655.22
<b>Subtotal [1G.02] Office Supplies - Sqt</b>		<b>225.00</b>	<b>0.00</b>	<b>225.00</b>	<b>1,655.22</b>
<b>Subgroup : [1G.03]</b>	<b>Office Supplies - Patient days</b>				
002.7000.5106700	AON FOOD SERVICE OFFICE SUPPLIES	358.00	0.00	358.00	64.14
<b>Subtotal [1G.03] Office Supplies - Patient days</b>		<b>358.00</b>	<b>0.00</b>	<b>358.00</b>	<b>64.14</b>
<b>Subgroup : [1G.10]</b>	<b>Office Supplies - SNF Only</b>				
002.5000.5106700	AON NURSING ADMIN OFFICE SUPPLIES	3,817.00	0.00	3,817.00	8,794.06
002.5045.5106700	MAN 2ND FLOOR OFFICE SUPPLIES	2,934.00	0.00	2,934.00	4,003.50
002.5055.5106700	AON 3B OFFICE SUPPLIES	1,945.00	0.00	1,945.00	5,392.62
002.5150.5104500	MAN NUR SPVR FREIGHT	257.00	0.00	257.00	266.59
002.5150.5106700	MAN NUR SPVR OFFICE SUPPLIES	(844.00)	0.00	(844.00)	560.40
002.5180.5106700	MAN REHAB OFFICE SUPPLIES	534.00	0.00	534.00	365.91
002.5450.5106700	AON MEDICAL SERVICE OFFICE SUPPLIES	64.00	0.00	64.00	0.00
002.5850.5106700	AON CENTRAL SUPPLY OFFICE SUPPLIES	177.00	0.00	177.00	211.60
002.6200.5106700	AON RECREATION OFFICE SUPPLIES	793.00	0.00	793.00	1,319.30
002.8450.5106700	AON ADMISSIONS OFFICE SUPPLIES	3,502.00	0.00	3,502.00	4,311.26
002.8450.5182000	AON ADMISSIONS PRINTING	97.00	0.00	97.00	664.00
<b>Subtotal [1G.10] Office Supplies - SNF Only</b>		<b>13,276.00</b>	<b>0.00</b>	<b>13,276.00</b>	<b>25,889.34</b>
<b>Subgroup : [1G.15]</b>	<b>Office Supplies - Salary %</b>				
002.8150.5106700	AON HUMAN RESOURCES OFFICE SUPPLIES	180.00	0.00	180.00	37.55
002.8300.5100000	MAN EDUC/LIBRARY GENERAL - SUPPLIES	0.00	0.00	0.00	12.29
002.8300.5106700	AON EDUC/LIBRARY OFFICE SUPPLIES	0.00	0.00	0.00	141.42
<b>Subtotal [1G.15] Office Supplies - Salary %</b>		<b>180.00</b>	<b>0.00</b>	<b>180.00</b>	<b>191.26</b>
<b>Subgroup : [1G.22]</b>	<b>Office Supplies - Non Reimb</b>				
002.5491.5106700	AON ALSA-LOCKWD LDG OFFICE SUPPLIES	0.00	0.00	0.00	146.88
002.7350.5106300	AON FACILITY MNGT SUPPLIES-PATIENT MEDICAL	0.00	0.00	0.00	39.98
002.7350.8000001	AON FACILITY MNGT INC/EXP REC-FR DONATN I/C	0.00	0.00	0.00	(18,985.14)
002.7740.5106700	AON A/L 3RD FLOOR OFFICE SUPPLIES	0.00	0.00	0.00	87.36
002.7940.5100000	MAN AL/ADMINISTRATI GENERAL - SUPPLIES	1,145.00	0.00	1,145.00	0.00
002.7940.5101600	AON AL/ADMINISTRATI SUPPLIES-CLEANING	0.00	0.00	0.00	3.45
002.7940.5106700	AON AL/ADMINISTRATI OFFICE SUPPLIES	2,205.00	0.00	2,205.00	3,666.45
002.7941.5106700	AON AL/MARKETING OFFICE SUPPLIES	20.00	0.00	20.00	0.00
002.7941.5182000	AON AL/MARKETING PRINTING	427.00	0.00	427.00	521.00
002.7941.5603100	AON AL/MARKETING PS-ADVERTISING	28,659.00	0.00	28,659.00	42,260.11
002.7943.5106700	AON AL/RECREATION OFFICE SUPPLIES	311.00	0.00	311.00	588.81
002.7944.5106700	MAN AL/FACILITY MGT OFFICE SUPPLIES	0.00	0.00	0.00	35.27
002.8400.5182000	AON MARKETING PRINTING	595.00	0.00	595.00	0.00
002.8400.5603100	AON MARKETING PS-ADVERTISING	43,997.00	0.00	43,997.00	23,976.59
<b>Subtotal [1G.22] Office Supplies - Non Reimb</b>		<b>77,359.00</b>	<b>0.00</b>	<b>77,359.00</b>	<b>52,240.76</b>
<b>Subgroup : [1G.25]</b>	<b>Office Supplies - Accum Costs</b>				
002.8350.5100000	MAN TRANSPORTATION GENERAL - SUPPLIES	16.00	0.00	16.00	0.00
<b>Subtotal [1G.25] Office Supplies - Accum Costs</b>		<b>16.00</b>	<b>0.00</b>	<b>16.00</b>	<b>0.00</b>

Client: **Masonicare of Newtown**  
Engagement: **Medicaid - Masonicare of Newtown 2017**  
Period Ending: **9/30/2017**  
Trial Balance: **A.01 - TB**  
Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ 9/30/2017	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
<b>Subgroup : [1G.31]</b>	<b>Office Supplies - Accum Costs</b>				
002.8250.5106700	MAN IT OFFICE SUPPLIES	10.00	0.00	10.00	1.71
<b>Subtotal [1G.31] Office Supplies - Accum Costs</b>		<b>10.00</b>	<b>0.00</b>	<b>10.00</b>	<b>1.71</b>
<b>Subgroup : [1G.33]</b>	<b>Office Supplies - Capacity</b>				
002.6000.5100000	MAN SOCIAL SERVICES GENERAL - SUPPLIES	33.00	0.00	33.00	8.00
002.6000.5106700	AON SOCIAL SERVICES OFFICE SUPPLIES	92.00	0.00	92.00	349.75
002.7350.5106700	AON FACILITY MNGT OFFICE SUPPLIES	380.00	0.00	380.00	1,385.78
<b>Subtotal [1G.33] Office Supplies - Capacity</b>		<b>505.00</b>	<b>0.00</b>	<b>505.00</b>	<b>1,743.53</b>
<b>Subgroup : [1G.45]</b>	<b>Office Supplies - Expenses</b>				
002.8000.5100000	MAN ADMINISTRATION GENERAL - SUPPLIES	686.00	0.00	686.00	118.83
002.8000.5101600	AON ADMINISTRATION SUPPLIES-CLEANING	6.00	0.00	6.00	0.00
002.8000.5106300	AON ADMINISTRATION SUPPLIES-PATIENT MEDICAL	3.00	0.00	3.00	778.66
002.8000.5106700	AON ADMINISTRATION OFFICE SUPPLIES	2,111.00	0.00	2,111.00	2,950.77
002.8000.5182000	AON ADMINISTRATION PRINTING	1,030.00	0.00	1,030.00	0.00
002.8000.5604275	AON ADMINISTRATION PS-WATER COOLER/SPRG WTR	1,386.00	0.00	1,386.00	1,330.02
<b>Subtotal [1G.45] Office Supplies - Expenses</b>		<b>5,222.00</b>	<b>0.00</b>	<b>5,222.00</b>	<b>5,178.28</b>
<b>Subgroup : [1H1.30]</b>	<b>Telephone and Telegraph - Telephone</b>				
002.8000.5200000	MAN ADMINISTRATION TELEPHONE	0.00	0.00	0.00	81.20
002.8250.5200000	MAN IT TELEPHONE	23,127.00	0.00	23,127.00	51,280.91
<b>Subtotal [1H1.30] Telephone and Telegraph - Telephone</b>		<b>23,127.00</b>	<b>0.00</b>	<b>23,127.00</b>	<b>51,362.11</b>
<b>Subgroup : [1H2.30]</b>	<b>Cellular Phones and Beepers - Telephone</b>				
002.8250.5201200	MAN IT PHONE-MOBILE	6,321.00	0.00	6,321.00	5,273.10
<b>Subtotal [1H2.30] Cellular Phones and Beepers - Telephone</b>		<b>6,321.00</b>	<b>0.00</b>	<b>6,321.00</b>	<b>5,273.10</b>
<b>Subgroup : [1H.45]</b>	<b>Cellular Phones - Expenses</b>				
002.8000.5201200	AON ADMINISTRATION PHONE-MOBILE	136.00	0.00	136.00	0.00
<b>Subtotal [1H.45] Cellular Phones - Expenses</b>		<b>136.00</b>	<b>0.00</b>	<b>136.00</b>	<b>0.00</b>
<b>Subgroup : [1K1.45]</b>	<b>Other Taxes - Income - Expenses</b>				
002.8000.6700200	AON ADMINISTRATION STATE CORP INC TAX	90.00	0.00	90.00	0.00
<b>Subtotal [1K1.45] Other Taxes - Income - Expenses</b>		<b>90.00</b>	<b>0.00</b>	<b>90.00</b>	<b>0.00</b>
<b>Subgroup : [1K3.10]</b>	<b>Resident Day User Fee - SNF Only</b>				
002.8000.6700400	AON ADMINISTRATION PROVIDER TAX	834,073.00	0.00	834,073.00	847,064.98
<b>Subtotal [1K3.10] Resident Day User Fee - SNF Only</b>		<b>834,073.00</b>	<b>0.00</b>	<b>834,073.00</b>	<b>847,064.98</b>
<b>Subgroup : [1H1.22]</b>	<b>Telephone and Telegraph - Non Reimb</b>				
002.7940.5200000	MAN AL/ADMINISTRATI TELEPHONE	19,324.00	0.00	19,324.00	18,253.28
002.7940.5201200	AON AL/ADMINISTRATI PHONE-MOBILE	1,626.00	0.00	1,626.00	3,065.65
<b>Subtotal [1H1.22] Telephone and Telegraph - Non Reimb</b>		<b>20,950.00</b>	<b>0.00</b>	<b>20,950.00</b>	<b>21,318.93</b>
<b>Total [15] Expenditures Other than Salaries</b>		<b>3,827,964.00</b>	<b>0.00</b>	<b>3,827,964.00</b>	<b>4,531,947.10</b>
<b>Group : [16]</b>	<b>Expenditures Other than Salaries (cont'd) - Admin. and General</b>				
<b>Subgroup : [1.10]</b>	<b>Resident Travel and Entertainment - SNF Only</b>				
002.6200.5604810	AON RECREATION PS-RESIDENT ENTERTAINMENT	1,356.00	0.00	1,356.00	4,896.44
002.6200.6002175	AON RECREATION SUMMER CONCERT SERIES	0.00	0.00	0.00	900.00
002.6400.5604810	AON VOLUNTEERS PS- ENTERTAINMENT	0.00	0.00	0.00	150.00
<b>Subtotal [1.10] Resident Travel and Entertainment - SNF Only</b>		<b>1,356.00</b>	<b>0.00</b>	<b>1,356.00</b>	<b>5,946.44</b>
<b>Subgroup : [1.22]</b>	<b>Resident Travel and Entertainment - Non Reimb</b>				
002.7943.5604810	AON AL/RECREATION PS-RESIDENT ENTERTAINMENT	20,732.00	0.00	20,732.00	19,042.50
<b>Subtotal [1.22] Resident Travel and Entertainment - Non Reimb</b>		<b>20,732.00</b>	<b>0.00</b>	<b>20,732.00</b>	<b>19,042.50</b>
<b>Subgroup : [4.10]</b>	<b>Employee Travel - SNF Only</b>				
002.5000.7000100	AON NURSING ADMIN TRAVEL	340.00	0.00	340.00	132.40
<b>Subtotal [4.10] Employee Travel - SNF Only</b>		<b>340.00</b>	<b>0.00</b>	<b>340.00</b>	<b>132.40</b>
<b>Subgroup : [4.15]</b>	<b>Employee Travel - Salaries %</b>				
002.7100.7000100	AON ENVIR SVCS TRAVEL	0.00	0.00	0.00	161.51
<b>Subtotal [4.15] Employee Travel - Salaries %</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>161.51</b>
<b>Subgroup : [4.43]</b>	<b>Employee Travel - Capacity</b>				
002.6000.7000100	AON SOCIAL SERVICES TRAVEL	25.00	0.00	25.00	0.00
<b>Subtotal [4.43] Employee Travel - Capacity</b>		<b>25.00</b>	<b>0.00</b>	<b>25.00</b>	<b>0.00</b>
<b>Subgroup : [5.10]</b>	<b>Education Expense - SNF Only</b>				
002.5000.6000400	MAN NURSING ADMIN EDUCATION/SEMINAR	6,301.00	0.00	6,301.00	3,809.00
002.5000.6000800	AON NURSING ADMIN EDUCATION-TRNING(INHOUSE)	0.00	0.00	0.00	155.21
002.5000.6001000	AON NURSING ADMIN EDUCATION-TUITION	57.00	0.00	57.00	0.00
002.6200.6000400	MAN RECREATION EDUCATION/SEMINAR	0.00	0.00	0.00	132.85
002.8000.6000400	MAN ADMINISTRATION EDUCATION/SEMINAR	1,997.00	0.00	1,997.00	1,351.98
002.8000.6000900	AON ADMINISTRATION EDUCATION-TRNING(INHOUSE)	500.00	0.00	500.00	0.00
002.8300.5106300	AON EDUC/LIBRARY SUPPLIES-PATIENT MEDICAL	3,590.00	0.00	3,590.00	128.62
002.8450.6000400	MAN ADMISSIONS EDUCATION/SEMINAR	0.00	0.00	0.00	99.84
<b>Subtotal [5.10] Education Expense - SNF Only</b>		<b>12,445.00</b>	<b>0.00</b>	<b>12,445.00</b>	<b>5,677.50</b>
<b>Subgroup : [5.15]</b>	<b>Education Expense - Salary %</b>				
002.7000.6000400	MAN FOOD SERVICE EDUCATION/SEMINAR	0.00	0.00	0.00	116.16
002.7350.6000400	MAN FACILITY MNGT EDUCATION/SEMINAR	0.00	0.00	0.00	370.00
002.8300.6000400	MAN EDUC/LIBRARY EDUCATION/SEMINAR	1,188.00	37.00	1,225.00	0.00
002.8300.6000800	AON EDUC/LIBRARY EDUCATION-TRNING(INHOUSE)	29.00	0.00	29.00	37.17
002.8300.6001000	AON EDUC/LIBRARY EDUCATION-TUITION	59.00	0.00	59.00	0.00
002.8600.6001000	AON EMPLOY BENEFITS EDUCATION-TUITION	33,590.00	0.00	33,590.00	27,418.00
<b>Subtotal [5.15] Education Expense - Salary %</b>		<b>34,866.00</b>	<b>37.00</b>	<b>34,903.00</b>	<b>27,941.33</b>
<b>Subgroup : [5.22]</b>	<b>Education Expense - Non Reimb</b>				
002.5491.6000400	MAN ALSA-LOCKWD LDG EDUCATION/SEMINAR	380.00	0.00	380.00	1,150.00
002.7940.6000400	MAN AL/ADMINISTRATI EDUCATION/SEMINAR	200.00	0.00	200.00	0.00
002.7943.6000400	MAN AL/RECREATION EDUCATION/SEMINAR	735.00	0.00	735.00	115.00
<b>Subtotal [5.22] Education Expense - Non Reimb</b>		<b>1,315.00</b>	<b>0.00</b>	<b>1,315.00</b>	<b>1,265.00</b>
<b>Subgroup : [5.33]</b>	<b>Education Expense - Capacity</b>				
002.6000.6000400	MAN SOCIAL SERVICES EDUCATION/SEMINAR	204.00	0.00	204.00	510.00
<b>Subtotal [5.33] Education Expense - Capacity</b>		<b>204.00</b>	<b>0.00</b>	<b>204.00</b>	<b>510.00</b>
<b>Subgroup : [6.25]</b>	<b>Automobile Expense - Accum Costs</b>				
002.8350.7000200	AON TRANSPORTATION AUTO-GASOLINE	3,722.00	0.00	3,722.00	4,635.85
<b>Subtotal [6.25] Automobile Expense - Accum Costs</b>		<b>3,722.00</b>	<b>0.00</b>	<b>3,722.00</b>	<b>4,635.85</b>
<b>Subgroup : [M1.15]</b>	<b>Advertising Help Wanted - Salaries %</b>				
002.8150.6000100	AON HUMAN RESOURCES RECRUITMENT-ADVERTISING	111.00	0.00	111.00	2,323.62
<b>Subtotal [M1.15] Advertising Help Wanted - Salaries %</b>		<b>111.00</b>	<b>0.00</b>	<b>111.00</b>	<b>2,323.62</b>
<b>Subgroup : [M3.22]</b>	<b>Advertising Other - Non Reimb</b>				

Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2017		9/30/2017	9/30/2016
002.7941.5600000	AON AL/MARKETING PURCHASED SERVICES	0.00	0.00	0.00	137.50
002.7941.5603200	AON AL/MARKETING PS-MARKETING CAMPAIGN SEM	925.00	0.00	925.00	0.00
002.7941.5850000	AON AL/MARKETING MINOR EQUIP	2,894.00	0.00	2,894.00	0.00
002.7943.5603100	AON AL/RECREATION PS-ADVERTISING	125.00	0.00	125.00	0.00
<b>Subtotal [M3.22] Advertising Other - Non Reimb</b>		<b>3,944.00</b>	<b>0.00</b>	<b>3,944.00</b>	<b>137.50</b>
<b>Subgroup : [M5.34] Medical Records - Accum Costs</b>					
002.5900.5106700	AON HOSP INFO MGT OFFICE SUPPLIES	2,140.00	0.00	2,140.00	1,664.54
002.5900.8000000	AON HOSP INFO MGT INCOME/EXPENSE RECOVERY	(940.00)	0.00	(940.00)	(1,125.80)
<b>Subtotal [M5.34] Medical Records - Accum Costs</b>		<b>1,200.00</b>	<b>0.00</b>	<b>1,200.00</b>	<b>538.74</b>
<b>Subgroup : [M6.22] Barber and Beauty Supplies - Non Reimb</b>					
002.6250.5106300	AON HAIR SALON SUPPLIES-PATIENT MEDICAL	0.00	0.00	0.00	4.56
002.6250.5106700	AON HAIR SALON OFFICE SUPPLIES	0.00	0.00	0.00	0.73
<b>Subtotal [M6.22] Barber and Beauty Supplies - Non Reimb</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.29</b>
<b>Subgroup : [M7.10] Postage - SNF Only</b>					
002.5000.5610000	MAN NURSING ADMIN POST/FEDEX/UPS	396.00	0.00	396.00	0.00
002.5000.5610100	AON NURSING ADMIN FEDEX & UPS	145.00	0.00	145.00	237.70
002.5045.5610000	MAN 2ND FLOOR POST/FEDEX/UPS	11.00	0.00	11.00	0.00
002.5180.5610000	MAN 4 WOOSTER POST/FEDEX/UPS	7.00	0.00	7.00	6.96
<b>Subtotal [M7.10] Postage - SNF Only</b>		<b>559.00</b>	<b>0.00</b>	<b>559.00</b>	<b>244.66</b>
<b>Subgroup : [M7.15] Postage - Salary %</b>					
002.8300.5610100	AON EDUC/LIBRARY FEDEX & UPS	0.00	0.00	0.00	7.77
<b>Subtotal [M7.15] Postage - Salary %</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7.77</b>
<b>Subgroup : [M7.22] Postage - Non Reimb</b>					
002.5900.5610000	MAN HOSP INFO MGT POST/FEDEX/UPS	28.00	0.00	28.00	0.00
002.7940.5610000	MAN AL/ADMINISTRATI POST/FEDEX/UPS	176.00	0.00	176.00	775.55
<b>Subtotal [M7.22] Postage - Non Reimb</b>		<b>204.00</b>	<b>0.00</b>	<b>204.00</b>	<b>775.55</b>
<b>Subgroup : [M7.45] Postage - Expenses</b>					
002.8000.5610000	MAN ADMINISTRATION POST/FEDEX/UPS	3,972.00	0.00	3,972.00	4,872.45
002.8000.5610100	AON ADMINISTRATION FEDEX & UPS	346.00	0.00	346.00	0.00
<b>Subtotal [M7.45] Postage - Expenses</b>		<b>4,318.00</b>	<b>0.00</b>	<b>4,318.00</b>	<b>4,872.45</b>
<b>Subgroup : [M8.10] Dues and Membership Fees to Professional Associations - SNF Only</b>					
002.5000.5300100	AON NURSING ADMIN MEMBERSHIP & DUES	521.00	0.00	521.00	110.00
002.8000.5300100	AON ADMINISTRATION MEMBERSHIP & DUES	4,426.00	0.00	4,426.00	5,627.90
<b>Subtotal [M8.10] Dues and Membership Fees to Professional Associations - SNF Only</b>		<b>4,947.00</b>	<b>0.00</b>	<b>4,947.00</b>	<b>5,737.90</b>
<b>Subgroup : [M8.15] Dues and Membership Fees to Professional Associations - Salary %</b>					
002.8300.5300100	AON EDUC/LIBRARY MEMBERSHIP & DUES	37.00	(37.00)	0.00	0.00
<b>Subtotal [M8.15] Dues and Membership Fees to Professional Associations - Salary %</b>		<b>37.00</b>	<b>(37.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Subgroup : [M8.22] Dues and Membership Fees to Professional Associations - Non Reimb</b>					
002.7940.5300100	AON AL/ADMINISTRATI MEMBERSHIP & DUES	15,694.00	(630.00)	15,064.00	13,695.07
<b>Subtotal [M8.22] Dues and Membership Fees to Professional Associations - Non Reimb</b>		<b>15,694.00</b>	<b>(630.00)</b>	<b>15,064.00</b>	<b>13,695.07</b>
<b>Subgroup : [M9.10] Subscriptions - SNF Only</b>					
002.6200.6000900	AON RECREATION BOOKS AND SUBSCRIPTIONS	0.00	0.00	0.00	(96.18)
<b>Subtotal [M9.10] Subscriptions - SNF Only</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(96.18)</b>
<b>Subgroup : [M9.15] Subscriptions - Salary %</b>					
002.8300.6000900	AON EDUC/LIBRARY BOOKS AND SUBSCRIPTIONS	333.00	0.00	333.00	677.52
<b>Subtotal [M9.15] Subscriptions - Salary %</b>		<b>333.00</b>	<b>0.00</b>	<b>333.00</b>	<b>677.52</b>
<b>Subgroup : [M9.22] Subscriptions - Non Reimb</b>					
002.7943.6000900	AON AL/RECREATION BOOKS AND SUBSCRIPTIONS	0.00	0.00	0.00	1,196.00
<b>Subtotal [M9.22] Subscriptions - Non Reimb</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,196.00</b>
<b>Subgroup : [M11.02] Services Provided by Contract - Sgft</b>					
002.7945.5600000	AON AL/ENVIRO SVCS PURCHASED SERVICES	1,972.00	0.00	1,972.00	2,285.00
<b>Subtotal [M11.02] Services Provided by Contract - Sgft</b>		<b>1,972.00</b>	<b>0.00</b>	<b>1,972.00</b>	<b>2,285.00</b>
<b>Subgroup : [M11.10] Services Provided by Contract - SNF Only</b>					
002.5000.5800000	AON NURSING ADMIN PURCHASED SERVICES	978.00	0.00	978.00	822.00
002.5000.5600106	AON NURSING ADMIN ARCHIVING FEES	67.00	0.00	67.00	0.00
002.8450.5600106	AON ADMISSIONS ARCHIVING FEES	150.00	0.00	150.00	122.83
<b>Subtotal [M11.10] Services Provided by Contract - SNF Only</b>		<b>1,195.00</b>	<b>0.00</b>	<b>1,195.00</b>	<b>944.83</b>
<b>Subgroup : [M11.15] Services Provided by Contract - Salary %</b>					
002.8150.5600000	AON HUMAN RESOURCES PURCHASED SERVICES	1,240.00	0.00	1,240.00	492.50
002.8150.5600106	AON HUMAN RESOURCES ARCHIVING FEES	8.00	0.00	8.00	0.00
002.8300.5600106	MAN EDUC/LIBRARY ARCHIVING FEES	1.00	0.00	1.00	0.00
<b>Subtotal [M11.15] Services Provided by Contract - Salary %</b>		<b>1,249.00</b>	<b>0.00</b>	<b>1,249.00</b>	<b>492.50</b>
<b>Subgroup : [M11.22] Services Provided by Contract - Non Reimb</b>					
002.5491.5600000	AON ALSA-LOCKWD LDG PURCHASED SERVICES	(198.00)	0.00	(198.00)	0.00
002.5491.5600106	AON ALSA-LOCKWD LDG ARCHIVING FEES	80.00	0.00	80.00	0.00
002.6250.5601060	AON HAIR SALON PURCHASED SVS BEAUTY SHOP	99,835.00	0.00	99,835.00	101,438.26
002.7940.5600000	AON AL/ADMINISTRATI PURCHASED SERVICES	516.00	0.00	516.00	1,359.46
002.7943.5600000	AON AL/RECREATION PURCHASED SERVICES	210.00	0.00	210.00	500.00
<b>Subtotal [M11.22] Services Provided by Contract - Non Reimb</b>		<b>100,443.00</b>	<b>0.00</b>	<b>100,443.00</b>	<b>103,297.72</b>
<b>Subgroup : [M11.31] Services Provided by Contract - Accum Costs</b>					
002.5900.5600000	AON HOSP INFO MGT PURCHASED SERVICES	1,436.00	0.00	1,436.00	1,067.46
002.8000.5602900	AON ADMINISTRATION PS-SOFTWARE LICENSE AGMT	0.00	0.00	0.00	250.00
002.8000.5604510	AON ADMINISTRATION PS-CONSULTING SERVICES	500.00	0.00	500.00	2,063.60
002.8250.5600000	MAN IT PURCHASED SERVICES	1,578.00	0.00	1,578.00	1,248.75
<b>Subtotal [M11.31] Services Provided by Contract - Accum Costs</b>		<b>3,514.00</b>	<b>0.00</b>	<b>3,514.00</b>	<b>4,629.81</b>
<b>Subgroup : [M11.33] Services Provided by Contract - Capacity</b>					
002.6000.5600000	AON SOCIAL SERVICES PURCHASED SERVICES	0.00	0.00	0.00	49.87
002.6000.5600106	AON SOCIAL SERVICES ARCHIVING FEES	74.00	0.00	74.00	66.82
002.7944.5600000	AON AL/FACILITY MGT PURCHASED SERVICES	9,179.00	0.00	9,179.00	686.80
<b>Subtotal [M11.33] Services Provided by Contract - Capacity</b>		<b>9,253.00</b>	<b>0.00</b>	<b>9,253.00</b>	<b>803.49</b>
<b>Subgroup : [M11.45] Services Provided by Contract - Expenses</b>					
002.8000.5600000	AON ADMINISTRATION PURCHASED SERVICES	15,166.00	0.00	15,166.00	12,847.90
<b>Subtotal [M11.45] Services Provided by Contract - Expenses</b>		<b>15,166.00</b>	<b>0.00</b>	<b>15,166.00</b>	<b>12,847.90</b>
<b>Subgroup : [M12.10] Administrative Management Services - SNF Only</b>					
002.8000.5690000	AON ADMINISTRATION MANAGEMENT FEE I/C\	872,131.00	0.00	872,131.00	901,643.10
<b>Subtotal [M12.10] Administrative Management Services - SNF Only</b>		<b>872,131.00</b>	<b>0.00</b>	<b>872,131.00</b>	<b>901,643.10</b>



Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ 9/30/2017	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
002 8150.6050300	AON SPIRITUAL SVCS INTERNAL CATERING-NONREIM	0.00	0.00	0.00	156.25
002 8200.6050300	AON RECREATION INTERNAL CATERING-NONREIM	6,948.00	0.00	6,948.00	4,183.32
002 7940.6050300	AON AL/ADMINISTRATI INTERNAL CATERING-NONREIM	2,782.00	0.00	2,782.00	0.00
002 7943.6050300	AON AL/RECREATION INTERNAL CATERING-NONREIM	3,755.00	0.00	3,755.00	2,283.50
002 8000.6050300	AON ADMINISTRATION INTERNAL CATERING-NONREIM	2,663.00	0.00	2,663.00	2,440.84
002 8150.6050300	AON HUMAN RESOURCES INTERNAL CATERING-NONREIM	13,368.00	0.00	13,368.00	7,902.50
002 8300.6050300	AON EDUC/LIBRARY INTERNAL CATERING-NONREIM	0.00	0.00	0.00	198.30
002 8400.6050300	AON MARKETING INTERNAL CATERING-NONREIM	1,916.00	0.00	1,916.00	3,524.06
<b>Subtotal [2A1.22] Raw Food - Non Reimb</b>		<b>32,070.00</b>	<b>0.00</b>	<b>32,070.00</b>	<b>23,316.26</b>
<b>Subgroup : [2A1.45] Raw Food - Expenses</b>					
002.7941.6050300	AON AL/MARKETING INTERNAL CATERING-NONREIM	5,008.00	0.00	5,008.00	0.00
<b>Subtotal [2A1.45] Raw Food - Expenses</b>		<b>5,008.00</b>	<b>0.00</b>	<b>5,008.00</b>	<b>0.00</b>
<b>Subgroup : [2A2.03] Non-Food Supplies - Patient days</b>					
002 7000.5100000	MAN FOOD SERVICE GENERAL - SUPPLIES	1,929.00	0.00	1,929.00	1,355.06
002 7000.5101350	AON FOOD SERVICE MORRISON DIRECT EXPENSE	49,512.00	0.00	49,512.00	55,943.16
002 7000.5101600	AON FOOD SERVICE SUPPLIES-CLEANING	218.00	0.00	218.00	43.59
002 7000.5850200	AON FOOD SERVICE TABLEWARE	0.00	0.00	0.00	(6.29)
002 7000.6051100	AON FOOD SERVICE FOOD-DIETETIC SUPPLY	1,289.00	0.00	1,289.00	1,544.22
002 7000.6051500	AON FOOD SERVICE FOOD-SUNDRY	27.00	0.00	27.00	0.00
002 7000.6051900	AON FOOD SERVICE FOOD-SUPPLEMENTS/FLOOR ST	4,250.00	0.00	4,250.00	3,482.20
002 7005.5101350	AON COMMS CAFE MORRISON DIRECT EXPENSE	2,054.00	0.00	2,054.00	2,319.02
<b>Subtotal [2A2.03] Non-Food Supplies - Patient days</b>		<b>59,279.00</b>	<b>0.00</b>	<b>59,279.00</b>	<b>64,680.96</b>
<b>Subgroup : [2A2.22] Non-Food Supplies - Non Reimb</b>					
002 7942.5100000	MAN AL/FOOD SERVICE GENERAL - SUPPLIES	13,810.00	0.00	13,810.00	1,010.45
002 7942.5101350	AON AL/FOOD SERVICE MORRISON DIRECT EXPENSE	17,117.00	0.00	17,117.00	19,436.64
002 8000.6050250	AON ADMINISTRATION FOOD-BEVERAGES -NONREIM	3,139.00	0.00	3,139.00	1,087.18
<b>Subtotal [2A2.22] Non-Food Supplies - Non Reimb</b>		<b>34,066.00</b>	<b>0.00</b>	<b>34,066.00</b>	<b>21,534.27</b>
<b>Subgroup : [2B.10] Purchased Services - SNF Only</b>					
002.7000.5800830	AON FOOD SERVICE MORRISON MGMT FEE	203,522.00	0.00	203,522.00	199,099.64
002.7000.6051660	AON FOOD SERVICE MORRISON FOOD	400,951.00	0.00	400,951.00	399,535.78
<b>Subtotal [2B.10] Purchased Services - SNF Only</b>		<b>604,473.00</b>	<b>0.00</b>	<b>604,473.00</b>	<b>598,635.42</b>
<b>Subgroup : [2B.03] Purchased Services - Patient days</b>					
002.7005.6051660	AON COMMS CAFE MORRISON FOOD	17,689.00	0.00	17,689.00	17,599.77
<b>Subtotal [2B.03] Purchased Services - Patient days</b>		<b>17,689.00</b>	<b>0.00</b>	<b>17,689.00</b>	<b>17,599.77</b>
<b>Subgroup : [2B.22] Purchased Services - Non Reimb</b>					
002 7942.5800830	AON AL/FOOD SERVICE MORRISON MGMT FEE	187,867.00	0.00	187,867.00	183,784.22
002 7942.6051660	AON AL/FOOD SERVICE MORRISON FOOD	170,994.00	0.00	170,994.00	170,260.86
<b>Subtotal [2B.22] Purchased Services - Non Reimb</b>		<b>358,861.00</b>	<b>0.00</b>	<b>358,861.00</b>	<b>354,065.08</b>
<b>Subgroup : [2D.03] Other - Patient days</b>					
002 7000.5300000	AON FOOD SERVICE LICENSES	15.00	0.00	15.00	200.00
<b>Subtotal [2D.03] Other - Patient days</b>		<b>15.00</b>	<b>0.00</b>	<b>15.00</b>	<b>200.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>1,189,400.00</b>	<b>0.00</b>	<b>1,189,400.00</b>	<b>1,146,343.93</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>					
<b>Subgroup : [3A1.10] Bed Linens, etc..washed, ironed. - SNF Only</b>					
002 7200.5100000	MAN LAUNDRY/LINEN GENERAL - SUPPLIES	2,405.00	0.00	2,405.00	8,187.08
<b>Subtotal [3A1.10] Bed Linens, etc..washed, ironed. - SNF Only</b>		<b>2,405.00</b>	<b>0.00</b>	<b>2,405.00</b>	<b>8,187.08</b>
<b>Subgroup : [3A4.10] Repair and/or purchased linens - SNF Only</b>					
002 7100.6030000	MAN ENVIR SVCS LINEN REPLACEMENT	73.00	0.00	73.00	501.00
002 7200.5500000	AON LAUNDRY/LINEN REPAIRS & MAINTENANCE	1,886.00	0.00	1,886.00	1,342.68
<b>Subtotal [3A4.10] Repair and/or purchased linens - SNF Only</b>		<b>1,959.00</b>	<b>0.00</b>	<b>1,959.00</b>	<b>1,843.68</b>
<b>Subgroup : [3A4.22] Repair and/or purchased linens - Non Reimb</b>					
002 7945.6030000	MAN AL/ENVIRON SVCS LINEN REPLACEMENT	0.00	0.00	0.00	2,247.03
<b>Subtotal [3A4.22] Repair and/or purchased linens - Non Reimb</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,247.03</b>
<b>Subgroup : [3B.10] Purchased Services - SNF Only</b>					
002 7200.5802800	AON LAUNDRY/LINEN PS-LAUNDRY/LINEN I/C	309,673.00	0.00	309,673.00	371,667.75
002 7200.5802805	AON LAUNDRY/LINEN LAUND/LIN PERSO INTER	36,518.00	0.00	36,518.00	44,772.84
<b>Subtotal [3B.10] Purchased Services - SNF Only</b>		<b>346,191.00</b>	<b>0.00</b>	<b>346,191.00</b>	<b>416,440.59</b>
<b>Subgroup : [3B.22] Purchased Services - Non Reimb</b>					
002 7947.5802800	AON AL/LAUNDRY&LIN PS-LAUNDRY/LINEN I/C	7,784.00	0.00	7,784.00	29,816.25
002 7947.5802805	AON AL/LAUNDRY&LIN LAUND/LIN PERSO INTER	0.00	0.00	0.00	132.06
002 7947.5802830	MAN AL/LAUNDRY&LIN PS-TRANSPORTATION INTER	1,542.00	0.00	1,542.00	6,960.01
<b>Subtotal [3B.22] Purchased Services - Non Reimb</b>		<b>9,326.00</b>	<b>0.00</b>	<b>9,326.00</b>	<b>36,908.32</b>
<b>Subgroup : [3D.10] Other - SNF Only</b>					
002 7200.5106300	AON LAUNDRY/LINEN SUPPLIES-PATIENT MEDICAL	7.00	0.00	7.00	13.95
<b>Subtotal [3D.10] Other - SNF Only</b>		<b>7.00</b>	<b>0.00</b>	<b>7.00</b>	<b>13.95</b>
<b>Subgroup : [3D.22] Other - Non Reimb.</b>					
002 7947.5100000	MAN AL/LAUNDRY&LIN GENERAL - SUPPLIES	843.00	0.00	843.00	3,525.66
002 7947.5850000	AON AL/LAUNDRY&LIN MINOR EQUIP	410.00	0.00	410.00	0.00
<b>Subtotal [3D.22] Other - Non Reimb.</b>		<b>1,253.00</b>	<b>0.00</b>	<b>1,253.00</b>	<b>3,525.66</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>361,141.00</b>	<b>0.00</b>	<b>361,141.00</b>	<b>469,166.31</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>					
<b>Subgroup : [4A1.15] In-House Care Supplies - Salaries %</b>					
002.8300.5101600	AON EDUC/LIBRARY SUPPLIES-CLEANING	6.00	0.00	6.00	0.00
<b>Subtotal [4A1.15] In-House Care Supplies - Salaries %</b>		<b>6.00</b>	<b>0.00</b>	<b>6.00</b>	<b>0.00</b>
<b>Subgroup : [4A1.02] In-House Care Supplies - Sqt</b>					
002 7100.5100000	MAN ENVIR SVCS GENERAL - SUPPLIES	37,922.00	0.00	37,922.00	24,309.67
002 7100.5101600	AON ENVIR SVCS SUPPLIES-CLEANING	17,875.00	0.00	17,875.00	22,701.87
002 7100.5106300	AON ENVIR SVCS SUPPLIES-PATIENT MEDICAL	223.00	0.00	223.00	134.21
002 7945.5100000	MAN AL/ENVIRON SVCS GENERAL - SUPPLIES	5,131.00	0.00	5,131.00	1,789.49
002 7945.5101600	AON AL/ENVIRON SVCS SUPPLIES-CLEANING	209.00	0.00	209.00	0.00
<b>Subtotal [4A1.02] In-House Care Supplies - Sqt</b>		<b>61,361.00</b>	<b>0.00</b>	<b>61,361.00</b>	<b>48,935.24</b>
<b>Subgroup : [4A1.33] In-House Care Supplies - Capacity</b>					
002.7350.5101350	MAN FACILITY MNGT MORRISON DIRECT EXPENSE	0.00	0.00	0.00	113.98
002.7350.5101600	AON FACILITY MNGT SUPPLIES-CLEANING	0.00	0.00	0.00	10.61
<b>Subtotal [4A1.33] In-House Care Supplies - Capacity</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>124.59</b>
<b>Subgroup : [4B.02] Purchased Services - Sqt</b>					
002 7100.5800000	AON ENVIR SVCS PURCHASED SERVICES	2,268.00	0.00	2,268.00	3,853.24
002 7100.5802000	AON ENVIR SVCS PS-RUBBISH REMOVAL	24,820.00	0.00	24,820.00	25,749.15
002 7100.5802100	AON ENVIR SVCS PS-EXTERMINATOR	3,655.00	0.00	3,655.00	2,967.85
002 7100.5802300	AON ENVIR SVCS PS-BIOWASTE	1,365.00	0.00	1,365.00	984.10
002 7945.5500100	MAN AL/ENVIRON SVCS R&M-CONTRACTS	414.00	0.00	414.00	0.00





Client: **Masonicare of Newtown**  
 Engagement: **Medical - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2017		9/30/2017	9/30/2016
<b>Subgroup : [5J.10]</b>	<b>Other - SNF Only</b>				
002.5000.5101600	AON NURSING ADMIN SUPPLIES-CLEANING	55.00	0.00	55.00	26.33
002.5045.5100000	MAN 2ND FLOOR GENERAL - SUPPLIES	9,186.00	0.00	9,186.00	8,522.47
002.5045.5101600	MAN 2ND FLOOR SUPPLIES-CLEANING	1,526.00	0.00	1,526.00	1,341.27
002.5045.5606100	MAN 2ND FLOOR BED RENTAL	0.00	0.00	0.00	4,353.34
002.5045.5606120	MAN 2ND FLOOR MEDICAL EQUIP PART A	0.00	0.00	0.00	315.00
002.5055.5100000	MAN 3B GENERAL - SUPPLIES	5,008.00	0.00	5,008.00	7,522.75
002.5055.5101600	AON 3B SUPPLIES-CLEANING	1,491.00	0.00	1,491.00	891.22
002.5055.5606000	MAN 3B PS-EQUIPMENT RENTAL	5,715.00	0.00	5,715.00	6,178.74
002.5055.5606100	AON 3B BED RENTAL	0.00	0.00	0.00	109.80
002.5180.5101600	AON REHAB SUPPLIES-CLEANING	810.00	0.00	810.00	486.57
002.5180.5606000	MAN REHAB PS-EQUIPMENT RENTAL	5,855.00	0.00	5,855.00	5,721.47
002.5180.5606100	MAN REHAB BED RENTAL	890.00	0.00	890.00	0.00
002.5802.5850000	AON ACS-DENTAL MINOR EQUIP	0.00	0.00	0.00	495.00
002.5850.5100000	MAN CENTRAL SUPPLY GENERAL - SUPPLIES	393.00	0.00	393.00	50.49
002.5900.5106300	AON HOSP INFO MGT SUPPLIES-PATIENT MEDICAL	0.00	0.00	0.00	1.96
002.7350.5606000	MAN FACILITY MNGT PS-EQUIPMENT RENTAL	465.00	0.00	465.00	618.71
002.7944.5106300	MAN AL/FACILITY MGT SUPPLIES-PATIENT MEDICAL	0.00	0.00	0.00	107.98
002.8450.5501610	AON ADMISSIONS RESIDENT EXPENSE OTHER	0.00	0.00	0.00	9.95
<b>Subtotal [5J.10] Other - SNF Only</b>		<b>31,394.00</b>	<b>0.00</b>	<b>31,394.00</b>	<b>36,753.05</b>
<b>Subgroup : [5J.22]</b>	<b>Other - Non Reimb</b>				
002.5045.5601803	MAN 2ND FLOOR CONSOLIDATED BILLING SNG	1,030.00	0.00	1,030.00	4,517.89
002.5055.5601803	AON 3B CONSOLIDATED BILLING SNG	11,500.00	0.00	11,500.00	9,946.33
002.5180.5601803	MAN REHAB CONSOLIDATED BILLING SNG	4,507.00	0.00	4,507.00	5,828.43
002.5450.5300000	AON MEDICAL SERVICE LICENSES	615.00	0.00	615.00	731.00
002.5765.5600000	MAN MASSAGE THERAPY PURCHASED SERVICES	2,805.00	0.00	2,805.00	600.00
002.5802.5101600	AON ACS-DENTAL SUPPLIES-CLEANING	14.00	0.00	14.00	12.31
002.6150.6400550	MAN SPIRITUAL SVCS QUALITY OF LIFE EXPENSE	0.00	0.00	0.00	2,599.98
002.6200.6400550	MAN RECREATION QUALITY OF LIFE EXPENSE	21,292.00	0.00	21,292.00	17,804.65
002.7940.5106300	AON AL/ADMINISTRATI SUPPLIES-PATIENT MEDICAL	194.00	0.00	194.00	255.05
002.8000.6400550	MAN ADMINISTRATION QUALITY OF LIFE EXPENSE	2,550.00	0.00	2,550.00	2,650.00
002.8480.6400800	AON RES SUBSIDY SUBSIDY-HAIR/BARBER	45,804.00	0.00	45,804.00	49,397.00
002.8480.6400900	AON RES SUBSIDY SUBSIDY-SATELLITE DISH	12,927.00	0.00	12,927.00	0.00
002.8480.6401400	AON RES SUBSIDY SUBSIDY-CHRISTMAS GIFT	8,525.00	0.00	8,525.00	9,292.86
002.8480.6405000	AON RES SUBSIDY SUBSIDY-CAPITAL FUND XFER	(67,256.00)	0.00	(67,256.00)	(57,689.89)
<b>Subtotal [5J.22] Other - Non Reimb</b>		<b>44,507.00</b>	<b>0.00</b>	<b>44,507.00</b>	<b>44,945.64</b>
<b>Subgroup : [5A2.10]</b>	<b>Purchased From - SNF Only</b>				
002.5640.5600000	MAN PHARMACY PURCHASED SERVICES	6,333.00	0.00	6,333.00	2,575.00
<b>Subtotal [5A2.10] Purchased From - SNF Only</b>		<b>6,333.00</b>	<b>0.00</b>	<b>6,333.00</b>	<b>2,575.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>		<b>877,316.00</b>	<b>630.00</b>	<b>877,946.00</b>	<b>915,764.46</b>
<b>Group : [22]</b>	<b>Maintenance and Property</b>				
<b>Subgroup : [6A.02]</b>	<b>Repairs and Maintenance - Sqt</b>				
002.7100.5500000	AON ENVIR SVCS REPAIRS & MAINTENANCE	1,191.00	0.00	1,191.00	10,009.77
002.7736.5300000	MAN FACILITIES MANA LICENSES	0.00	0.00	0.00	410.00
<b>Subtotal [6A.02] Repairs and Maintenance - Sqt</b>		<b>1,191.00</b>	<b>0.00</b>	<b>1,191.00</b>	<b>10,419.77</b>
<b>Subgroup : [6A.03]</b>	<b>Repairs and Maintenance - Patient days</b>				
002.7000.5500100	AON FOOD SERVICE R&M-CONTRACTS	3,829.00	0.00	3,829.00	1,537.64
002.7000.5850000	AON FOOD SERVICE MINOR EQUIP	4,890.00	0.00	4,890.00	642.85
<b>Subtotal [6A.03] Repairs and Maintenance - Patient days</b>		<b>8,719.00</b>	<b>0.00</b>	<b>8,719.00</b>	<b>2,180.49</b>
<b>Subgroup : [6A.10]</b>	<b>Repairs and Maintenance - SNF Only</b>				
002.5000.5500000	AON NURSING ADMIN REPAIRS & MAINTENANCE	15.00	0.00	15.00	0.00
002.5000.5500100	AON NURSING ADMIN R&M-CONTRACTS	3,420.00	0.00	3,420.00	836.81
002.5045.5500000	MAN 2ND FLOOR REPAIRS & MAINTENANCE	2,409.00	0.00	2,409.00	3,081.95
002.5045.5500100	MAN 2ND FLOOR R&M-CONTRACTS	400.00	0.00	400.00	1,000.00
002.5055.5500000	AON 3B REPAIRS & MAINTENANCE	1,807.00	0.00	1,807.00	51.00
002.5055.5500100	AON 3B R&M-CONTRACTS	482.00	0.00	482.00	117.61
002.5180.5500000	MAN REHAB REPAIRS & MAINTENANCE	400.00	0.00	400.00	757.96
002.5180.5500100	AON REHAB R&M-CONTRACTS	60.00	0.00	60.00	3,100.02
002.6200.5500000	AON RECREATION REPAIRS & MAINTENANCE	136.00	0.00	136.00	0.00
002.6200.5500100	AON RECREATION R&M-CONTRACTS	11.00	0.00	11.00	39.82
002.7000.5500000	AON FOOD SERVICE REPAIRS & MAINTENANCE	4,889.00	0.00	4,889.00	7,589.34
002.7200.5850000	AON LAUNDRY/LINEN MINOR EQUIP	0.00	0.00	0.00	126.03
002.7736.5500000	MAN FACILITIES MANA REPAIRS & MAINTENANCE	1,367.00	0.00	1,367.00	691.95
002.8000.5500000	AON ADMINISTRATION REPAIRS & MAINTENANCE	0.00	(2,469.00)	(2,469.00)	0.00
002.8350.5500000	AON TRANSPORTATION REPAIRS & MAINTENANCE	4,039.00	0.00	4,039.00	4,236.26
002.8450.5500000	AON ADMISSIONS REPAIRS & MAINTENANCE	43.00	0.00	43.00	0.00
<b>Subtotal [6A.10] Repairs and Maintenance - SNF Only</b>		<b>19,478.00</b>	<b>(2,469.00)</b>	<b>17,009.00</b>	<b>21,628.75</b>
<b>Subgroup : [6A.15]</b>	<b>Repairs and Maintenance - Salary %</b>				
002.8150.5500100	AON HUMAN RESOURCES R&M-CONTRACTS	50.00	0.00	50.00	95.12
<b>Subtotal [6A.15] Repairs and Maintenance - Salary %</b>		<b>50.00</b>	<b>0.00</b>	<b>50.00</b>	<b>95.12</b>
<b>Subgroup : [6A.22]</b>	<b>Repairs and Maintenance - Non Reimb</b>				
002.5491.5850000	AON ALSA-LOCKWD LGD MINOR EQUIP	0.00	0.00	0.00	828.74
002.5802.5500000	AON ACS-DENTAL REPAIRS & MAINTENANCE	139.00	0.00	139.00	65.97
002.7940.5500000	AON AL/ADMINISTRATI REPAIRS & MAINTENANCE	95.00	0.00	95.00	0.00
002.7940.5500100	AON AL/ADMINISTRATI R&M-CONTRACTS	85.00	0.00	85.00	271.24
002.7940.5850000	AON AL/ADMINISTRATI MINOR EQUIP	0.00	0.00	0.00	73.59
002.7942.5500000	AON AL/FOOD SERVICE REPAIRS & MAINTENANCE	2,903.00	0.00	2,903.00	3,449.22
002.7942.5500100	MAN AL/FOOD SERVICE R&M-CONTRACTS	3,386.00	0.00	3,386.00	774.24
002.7942.5850000	AON AL/FOOD SERVICE MINOR EQUIP	971.00	0.00	971.00	0.00
002.7943.5850000	AON AL/RECREATION MINOR EQUIP	100.00	0.00	100.00	0.00
002.7944.5606000	MAN AL/FACILITY MGT PS-EQUIPMENT RENTAL	360.00	0.00	360.00	854.44
002.7945.5500000	AON AL/ENVIRON SVCS REPAIRS & MAINTENANCE	6,793.00	0.00	6,793.00	11,830.80
<b>Subtotal [6A.22] Repairs and Maintenance - Non Reimb</b>		<b>14,832.00</b>	<b>0.00</b>	<b>14,832.00</b>	<b>18,148.24</b>
<b>Subgroup : [6A.31]</b>	<b>Repairs and Maintenance - Computers</b>				
002.8250.5500000	MAN IT REPAIRS & MAINTENANCE	9,923.00	0.00	9,923.00	4,754.33
002.8250.5500100	MAN IT R&M-CONTRACTS	351,964.00	0.00	351,964.00	176,938.57
<b>Subtotal [6A.31] Repairs and Maintenance - Computers</b>		<b>361,887.00</b>	<b>0.00</b>	<b>361,887.00</b>	<b>181,692.90</b>
<b>Subgroup : [6A.33]</b>	<b>Repairs and Maintenance - Capacity</b>				
002.7350.5500000	AON FACILITY MNGT REPAIRS & MAINTENANCE	164,352.00	0.00	164,352.00	171,061.71
002.7350.5500100	AON FACILITY MNGT R&M-CONTRACTS	26,079.00	0.00	26,079.00	23,928.46
002.7350.5501630	AON FACILITY MNGT SEPTIC SYSTEM SERVICE	174.00	0.00	174.00	0.00
002.7350.5600000	AON FACILITY MNGT PURCHASED SERVICES	5,814.00	0.00	5,814.00	1,818.94
002.7350.5602100	MAN FACILITY MNGT PS-EXTERMINATOR	214.00	0.00	214.00	0.00
002.7350.5604000	AON FACILITY MNGT PS-LAWN CARE	16,035.00	0.00	16,035.00	13,259.92
002.7350.5604100	AON FACILITY MNGT PS-SNOW REMOVAL	15,147.00	0.00	15,147.00	16,500.00
002.7944.5500000	AON AL/FACILITY MGT REPAIRS & MAINTENANCE	150,450.00	0.00	150,450.00	108,703.56
002.7944.5500100	AON AL/FACILITY MGT R&M-CONTRACTS	11,742.00	0.00	11,742.00	6,792.81
002.7944.5604000	AON AL/FACILITY MGT PS-LAWN CARE	12,113.00	0.00	12,113.00	9,945.08

Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2017		9/30/2017	9/30/2016
002.7944.5904100	AON AL/FACILITY MGT PS-SNOW REMOVAL	12,903.00	0.00	12,903.00	11,550.00
<b>Subtotal [6A.33] Repairs and Maintenance - Capacity</b>		<b>415,023.00</b>	<b>0.00</b>	<b>415,023.00</b>	<b>363,560.48</b>
<b>Subgroup : [6A.34] Repairs and Maintenance - Accum Costs</b>					
002.5900.5500100	AON HOSP INFO MGT R&M-CONTRACTS	539.00	0.00	539.00	860.20
<b>Subtotal [6A.34] Repairs and Maintenance - Accum Costs</b>		<b>539.00</b>	<b>0.00</b>	<b>539.00</b>	<b>860.20</b>
<b>Subgroup : [6A.45] Repairs and Maintenance - Expenses</b>					
002.8000.5500100	AON ADMINISTRATION R&M-CONTRACTS	1,988.00	0.00	1,988.00	5,178.45
002.8000.5850000	AON ADMINISTRATION MINOR EQUIP	0.00	0.00	0.00	202.25
<b>Subtotal [6A.45] Repairs and Maintenance - Expenses</b>		<b>1,988.00</b>	<b>0.00</b>	<b>1,988.00</b>	<b>5,380.70</b>
<b>Subgroup : [6B.33] Heat - Capacity</b>					
002.7350.6500200	AON FACILITY MNGT FUEL OIL	0.00	0.00	0.00	1,876.17
002.7350.6500300	AON FACILITY MNGT GAS	52,713.00	0.00	52,713.00	62,917.48
002.7944.6500200	AON AL/FACILITY MGT FUEL OIL	0.00	0.00	0.00	929.44
002.7944.6500300	AON AL/FACILITY MGT GAS	45,303.00	0.00	45,303.00	51,726.54
<b>Subtotal [6B.33] Heat - Capacity</b>		<b>98,016.00</b>	<b>0.00</b>	<b>98,016.00</b>	<b>117,449.63</b>
<b>Subgroup : [6C.33] Light &amp; Power - Capacity</b>					
002.7350.6500100	AON FACILITY MNGT ELECTRICITY	94,757.00	0.00	94,757.00	112,705.20
002.7944.6500100	AON AL/FACILITY MGT ELECTRICITY	83,158.00	0.00	83,158.00	100,520.52
<b>Subtotal [6C.33] Light &amp; Power - Capacity</b>		<b>177,915.00</b>	<b>0.00</b>	<b>177,915.00</b>	<b>213,225.72</b>
<b>Subgroup : [6F.10] Other - SNF Only</b>					
002.5000.5850000	AON NURSING ADMIN MINOR EQUIP	108.00	0.00	108.00	2,878.11
002.5045.5850000	MAN 2ND FLOOR MINOR EQUIP	4,728.00	0.00	4,728.00	12,258.42
002.5055.5850000	AON 3B MINOR EQUIP	5,159.00	0.00	5,159.00	5,725.45
002.5180.5850000	MAN REHAB MINOR EQUIP	2,315.00	0.00	2,315.00	2,957.75
<b>Subtotal [6F.10] Other - SNF Only</b>		<b>12,310.00</b>	<b>0.00</b>	<b>12,310.00</b>	<b>23,619.73</b>
<b>Subgroup : [6F.02] Other - Sft</b>					
002.7100.5500100	AON ENVIR SVCS R&M-CONTRACTS	2,816.00	0.00	2,816.00	1,170.00
002.7100.5850000	AON ENVIR SVCS MINOR EQUIP	1,633.00	0.00	1,633.00	195.00
002.8350.5500100	AON TRANSPORTATION R&M-CONTRACTS	0.00	0.00	0.00	386.44
<b>Subtotal [6F.02] Other - Sft</b>		<b>4,449.00</b>	<b>0.00</b>	<b>4,449.00</b>	<b>1,751.44</b>
<b>Subgroup : [6F.33] Other - Capacity</b>					
002.7350.5100000	MAN FACILITY MNGT GENERAL - SUPPLIES	8,887.00	0.00	8,887.00	8,778.12
002.7350.5300000	AON FACILITY MNGT LICENSES	200.00	0.00	200.00	480.00
002.7350.5850000	AON FACILITY MNGT MINOR EQUIP	9,584.00	0.00	9,584.00	1,651.62
002.7944.5100000	MAN AL/FACILITY MGT GENERAL - SUPPLIES	3,040.00	0.00	3,040.00	4,052.66
002.7944.5850000	AON AL/FACILITY MGT MINOR EQUIP	1,570.00	0.00	1,570.00	6,324.96
<b>Subtotal [6F.33] Other - Capacity</b>		<b>23,281.00</b>	<b>0.00</b>	<b>23,281.00</b>	<b>21,287.36</b>
<b>Subgroup : [6F.31] Other - Accum Costs</b>					
002.8250.5850000	MAN IT MINOR EQUIP	411.00	0.00	411.00	1,516.34
<b>Subtotal [6F.31] Other - Accum Costs</b>		<b>411.00</b>	<b>0.00</b>	<b>411.00</b>	<b>1,516.34</b>
<b>Subgroup : [6F.25] Other - Accum Costs</b>					
002.8350.5602830	AON TRANSPORTATION PS-TRANSPORTATION INTER	92,416.00	0.00	92,416.00	95,799.72
<b>Subtotal [6F.25] Other - Accum Costs</b>		<b>92,416.00</b>	<b>0.00</b>	<b>92,416.00</b>	<b>95,799.72</b>
<b>Subgroup : [7A.10] Land Improvements - SNF Only</b>					
002.7736.6800000	MAN FACILITIES MANA DEPRECIATION	17,078.00	0.00	17,078.00	18,239.51
002.8700.6800000	AON DEPRECIATION DEPRECIATION	574,415.00	(666,578.00)	7,837.00	8,283.19
			(666,446.00)		
			(132.00)		
<b>Subtotal [7A.10] Land Improvements - SNF Only</b>		<b>691,493.00</b>	<b>(666,578.00)</b>	<b>24,915.00</b>	<b>26,522.70</b>
<b>Subgroup : [7A.22] Land Improvements - Non Reimb</b>					
7A.22	Land Improvements Non Reimb	0.00	8,898.00	8,898.00	9,473.00
<b>Subtotal [7A.22] Land Improvements - Non Reimb</b>		<b>0.00</b>	<b>8,898.00</b>	<b>8,898.00</b>	<b>9,473.00</b>
<b>Subgroup : [7B.10] Building &amp; Building Improvements - SNF Only</b>					
7B.10	Building & Building Improvements SNF Only	0.00	43,985.00	43,985.00	44,036.00
<b>Subtotal [7B.10] Building &amp; Building Improvements - SNF Only</b>		<b>0.00</b>	<b>43,985.00</b>	<b>43,985.00</b>	<b>44,036.00</b>
<b>Subgroup : [7B.22] Building Building Improvements - Non Reimb</b>					
7B.22	Building & Building Improvements Non Reimb	0.00	71,391.00	71,391.00	71,473.00
<b>Subtotal [7B.22] Building Building Improvements - Non Reimb</b>		<b>0.00</b>	<b>71,391.00</b>	<b>71,391.00</b>	<b>71,473.00</b>
<b>Subgroup : [7C.10] Non-movable Equipment - SNF Only</b>					
7C.10	Non-Movable SNF Only	0.00	347,567.00	347,567.00	362,789.00
<b>Subtotal [7C.10] Non-movable Equipment - SNF Only</b>		<b>0.00</b>	<b>347,567.00</b>	<b>347,567.00</b>	<b>362,789.00</b>
<b>Subgroup : [7C.22] Non-movable Equipment - Non Reimb</b>					
7C.22	Non-Movable Non Reimb	0.00	294,083.00	294,083.00	315,738.00
<b>Subtotal [7C.22] Non-movable Equipment - Non Reimb</b>		<b>0.00</b>	<b>294,083.00</b>	<b>294,083.00</b>	<b>315,738.00</b>
<b>Subgroup : [7D.10] Movable Equipment - SNF Only</b>					
7D.10	Movable SNF Only	0.00	143,758.00	143,758.00	141,089.00
<b>Subtotal [7D.10] Movable Equipment - SNF Only</b>		<b>0.00</b>	<b>143,758.00</b>	<b>143,758.00</b>	<b>141,089.00</b>
<b>Subgroup : [7D.22] Movable Equipment - Non Reimb</b>					
002.7940.6800000	AON AL/ADMINISTRATI DEPRECIATION	273,819.00	(243,236.00)	30,583.00	30,886.92
<b>Subtotal [7D.22] Movable Equipment - Non Reimb</b>		<b>273,819.00</b>	<b>(243,236.00)</b>	<b>30,583.00</b>	<b>30,886.92</b>
<b>Subgroup : [8B.10] Mortgage Expense - SNF Only</b>					
002.8000.6800107	MAN ADMINISTRATION AMORTIZATION SERIES G	2,056.00	0.00	2,056.00	0.00
002.8000.6800108	MAN ADMINISTRATION AMORT DISCOUNT SERIES G	1,090.00	0.00	1,090.00	0.00
<b>Subtotal [8B.10] Mortgage Expense - SNF Only</b>		<b>3,146.00</b>	<b>0.00</b>	<b>3,146.00</b>	<b>0.00</b>
<b>Subgroup : [8B.22] Mortgage Expense - Non Reimb</b>					
002.7940.6800103	MAN AL/ADMINISTRATI SERIES C&E BOND AMORT CST	84,795.00	0.00	84,795.00	3,900.48
002.7940.6800107	MAN AL/ADMINISTRATI AMORTIZATION SERIES G	800.00	0.00	800.00	0.00
002.7940.6800108	MAN AL/ADMINISTRATI AMORT DISCOUNT SERIES G	2,804.00	0.00	2,804.00	0.00
<b>Subtotal [8B.22] Mortgage Expense - Non Reimb</b>		<b>88,399.00</b>	<b>0.00</b>	<b>88,399.00</b>	<b>3,900.48</b>
<b>Subgroup : [9.10] Rental Payments - SNF Only</b>					
002.7736.4060571	MAN FACILITIES MANA RENT- I/C	(59,556.00)	0.00	(59,556.00)	(59,556.00)

Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2017		9/30/2017	9/30/2018
<b>Subtotal [9.10] Rental Payments - SNF Only</b>		<b>(59,558.00)</b>	<b>0.00</b>	<b>(59,558.00)</b>	<b>(59,558.00)</b>
<b>Subgroup : [10A.10] Real estate taxes paid by owner - SNF Only</b>					
002.7736.6700100	MAN FACILITIES MANA REAL ESTATE TAXES	1,534.00	0.00	1,534.00	6,112.76
<b>Subtotal [10A.10] Real estate taxes paid by owner - SNF Only</b>		<b>1,534.00</b>	<b>0.00</b>	<b>1,534.00</b>	<b>6,112.76</b>
<b>Total [22] Maintenance and Property</b>		<b>2,231,340.00</b>	<b>(2,601.00)</b>	<b>2,228,739.00</b>	<b>2,031,081.45</b>
<b>Group : [26] Interest</b>					
<b>Subgroup : [12B5.22] CHEFA Interest Expense - Non Reimb</b>					
002.7940.6600103	MAN AL/ADMINISTRATI BOND INTEREST	169,708.00	0.00	169,708.00	147,246.08
<b>Subtotal [12B5.22] CHEFA Interest Expense - Non Reimb</b>		<b>169,708.00</b>	<b>0.00</b>	<b>169,708.00</b>	<b>147,246.08</b>
<b>Subgroup : [12B5.10] CHEFA Interest Expense - SNF Only</b>					
002.8000.6600103	MAN ADMINISTRATION BOND INTEREST	64,869.00	0.00	64,869.00	57,574.36
<b>Subtotal [12B5.10] CHEFA Interest Expense - SNF Only</b>		<b>64,869.00</b>	<b>0.00</b>	<b>64,869.00</b>	<b>57,574.36</b>
<b>Total [26] Interest</b>		<b>231,577.00</b>	<b>0.00</b>	<b>231,577.00</b>	<b>204,820.44</b>
<b>Group : [27] Interest and Insurance</b>					
<b>Subgroup : [12D.10] Other Interest Expense - SNF Only</b>					
002.8000.6600200	AON ADMINISTRATION INTEREST EXP-SECURITY DEP	411.00	0.00	411.00	255.89
<b>Subtotal [12D.10] Other Interest Expense - SNF Only</b>		<b>411.00</b>	<b>0.00</b>	<b>411.00</b>	<b>255.89</b>
<b>Subgroup : [14A.10] Insurance on Property - SNF</b>					
002.8000.6900000	AON ADMINISTRATION PROPERTY INSURANCE	35,458.00	0.00	35,458.00	33,331.00
<b>Subtotal [14A.10] Insurance on Property - SNF</b>		<b>35,458.00</b>	<b>0.00</b>	<b>35,458.00</b>	<b>33,331.00</b>
<b>Subgroup : [14A.22] Insurance on Property - Non Reimb.</b>					
002.7940.6900000	MAN AL/ADMINISTRATI PROPERTY INSURANCE	0.00	0.00	0.00	1,340.00
<b>Subtotal [14A.22] Insurance on Property - Non Reimb.</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,340.00</b>
<b>Subgroup : [14B.25] Insurance of Automobiles - Transportation</b>					
002.8350.6900400	AON TRANSPORTATION AUTO LIABILITY INSURANCE	12,760.00	0.00	12,760.00	16,338.50
<b>Subtotal [14B.25] Insurance of Automobiles - Transportation</b>		<b>12,760.00</b>	<b>0.00</b>	<b>12,760.00</b>	<b>16,338.50</b>
<b>Subgroup : [14C3.10] Other - SNF Only</b>					
002.8000.6900150	MAN ADMINISTRATION OTHER INSURANCE	5,890.00	0.00	5,890.00	2,063.00
002.8000.6900175	MAN ADMINISTRATION TAIL COVERAGE	5,668.00	0.00	5,668.00	(1,933.88)
<b>Subtotal [14C3.10] Other - SNF Only</b>		<b>11,558.00</b>	<b>0.00</b>	<b>11,558.00</b>	<b>129.12</b>
<b>Subgroup : [14C3.22] Other - Non Reimb</b>					
002.7940.6900150	MAN AL/ADMINISTRATI OTHER INSURANCE	0.00	0.00	0.00	2,330.00
002.7940.6900170	MAN AL/ADMINISTRATI GEN/PROF LIAB-KEYSTONE	0.00	0.00	0.00	1,926.00
002.7940.6900175	MAN AL/ADMINISTRATI TAIL COVERAGE	0.00	0.00	0.00	423.00
002.7940.6900300	MAN AL/ADMINISTRATI DIRECTORS LIABILITY INSUR	0.00	0.00	0.00	893.00
002.7940.6900450	MAN AL/ADMINISTRATI POLLUTION INSURANCE	0.00	0.00	0.00	74.17
002.7940.6900500	MAN AL/ADMINISTRATI CRIME	0.00	0.00	0.00	561.00
<b>Subtotal [14C3.22] Other - Non Reimb</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,207.17</b>
<b>Subgroup : [14C3.45] Other - Expenses</b>					
002.8000.6900160	AON ADMINISTRATION EXCESS INS-LLOYDS OF LOND	32,966.00	0.00	32,966.00	0.00
002.8000.6900170	AON ADMINISTRATION GEN/PROF LIAB-KEYSTONE	59,144.00	0.00	59,144.00	110,442.27
002.8000.6900300	AON ADMINISTRATION DIRECTORS LIABILITY INSUR	2,820.00	0.00	2,820.00	3,048.00
002.8000.6900450	MAN ADMINISTRATION POLLUTION INSURANCE	1,459.00	0.00	1,459.00	1,385.15
002.8000.6900500	AON ADMINISTRATION CRIME	3,315.00	0.00	3,315.00	2,618.00
<b>Subtotal [14C3.45] Other - Expenses</b>		<b>99,704.00</b>	<b>0.00</b>	<b>99,704.00</b>	<b>117,493.42</b>
<b>Total [27] Interest and Insurance</b>		<b>159,889.00</b>	<b>0.00</b>	<b>159,889.00</b>	<b>175,095.10</b>
<b>Group : [30] Statement of Revenue</b>					
<b>Subgroup : [11A.10] Medicaid R&amp;B SNF Only</b>					
002.5045.3010300	MAN 2ND FLOOR SNF-MD	(8,332,396.00)	0.00	(8,332,396.00)	(9,220,131.00)
002.5045.3030300	MAN 2ND FLOOR REH-MD	(129,928.00)	0.00	(129,928.00)	(177,660.00)
002.5055.3010300	AON 3B SNF-MD	(5,003,974.00)	0.00	(5,003,974.00)	(5,200,362.00)
002.5055.3030300	AON 3B REH-MD	(29,762.00)	0.00	(29,762.00)	(846.00)
002.5150.3010300	MAN NUR SPVR SNF-MD	(4,796.00)	0.00	(4,796.00)	(6,768.00)
002.5150.3030300	MAN NUR SPVR REH-MD	(455.00)	0.00	(455.00)	0.00
002.5180.3010300	AON 3A MD	(94,869.00)	0.00	(94,869.00)	(29,477.00)
002.5180.3030300	AON REHAB MD	(48,893.00)	0.00	(48,893.00)	(48,972.00)
002.5450.3010300	AON MEDICAL SERVICE SNF-MD	0.00	0.00	0.00	(40.25)
<b>Subtotal [11A.10] Medicaid R&amp;B SNF Only</b>		<b>(13,644,873.00)</b>	<b>0.00</b>	<b>(13,644,873.00)</b>	<b>(14,685,256.25)</b>
<b>Subgroup : [13A.10] Medicare R&amp;B - SNF Only</b>					
002.5045.3010200	MAN 2ND FLOOR SNF-MC	(211,896.00)	0.00	(211,896.00)	(163,319.00)
002.5045.3010700	MAN 2ND FLOOR SNF-HOSPICE	(2,616.00)	0.00	(2,616.00)	(2,538.00)
002.5045.3030200	MAN 2ND FLOOR REH-MC	(78,480.00)	0.00	(78,480.00)	(112,095.00)
002.5055.3010200	AON 3B SNF-MC	(112,526.00)	0.00	(112,526.00)	(114,633.00)
002.5055.3030200	AON 3B REH-MC	(165,847.00)	0.00	(165,847.00)	(77,201.00)
002.5150.3010200	MAN NUR SPVR SNF-MC	(436.00)	0.00	(436.00)	0.00
002.5150.3030200	MAN NUR SPVR REH-MC	0.00	0.00	0.00	(1,269.00)
002.5180.3010200	AON 3A	(21,986.00)	0.00	(21,986.00)	(50,743.00)
002.5180.3010700	AON REHAB-HOSPICE	(8,313.00)	0.00	(8,313.00)	(8,692.00)
002.5180.3030200	AON REHAB-MC	(1,460,049.00)	0.00	(1,460,049.00)	(1,616,317.00)
002.5180.3030700	AON REHAB HOSPICE-REHAB	(495.00)	0.00	(495.00)	(5,076.00)
002.5450.3010600	AON MEDICAL SERVICE MEDICARE PART B- SNF	(403.00)	0.00	(403.00)	(402.50)
002.5450.3030200	AON MEDICAL SERVICE REH-MC	(282.00)	0.00	(282.00)	(80.50)
<b>Subtotal [13A.10] Medicare R&amp;B - SNF Only</b>		<b>(2,061,329.00)</b>	<b>0.00</b>	<b>(2,061,329.00)</b>	<b>(2,152,366.00)</b>
<b>Subgroup : [14A.10] Private Pay R&amp;B - SNF Only</b>					
002.5045.3010100	MAN 2ND FLOOR SNF-SP	(2,677,294.00)	0.00	(2,677,294.00)	(1,768,595.00)
002.5045.3010400	MAN 2ND FLOOR SNF-CO	(37,496.00)	0.00	(37,496.00)	(15,228.00)
002.5045.3010500	MAN 2ND FLOOR SNF-HMO	(54,064.00)	0.00	(54,064.00)	(13,113.00)
002.5045.3030100	MAN 2ND FLOOR REH-SP	(191,404.00)	0.00	(191,404.00)	(80,793.00)
002.5045.3030400	MAN 2ND FLOOR REH-CO	0.00	0.00	0.00	(17,349.00)
002.5045.3030500	MAN 2ND FLOOR REH-HMO	0.00	0.00	0.00	(25,803.00)
002.5055.3010100	AON 3B SNF-SP	(176,144.00)	0.00	(176,144.00)	(166,662.00)
002.5055.3010400	AON 3B SNF-CO	(68,016.00)	0.00	(68,016.00)	(25,380.00)
002.5055.3010500	AON 3B SNF-HMO	(30,956.00)	0.00	(30,956.00)	(13,113.00)
002.5055.3030100	AON 3B REH-SP	(10,465.00)	0.00	(10,465.00)	(2,115.00)
002.5055.3030400	AON 3B REH-CO	(1,308.00)	0.00	(1,308.00)	0.00
002.5055.3030500	AON 3B REH-HMO	(21,385.00)	0.00	(21,385.00)	(12,274.00)
002.5150.3010100	MAN NUR SPVR SNF-SP	(19,620.00)	0.00	(19,620.00)	(5,922.00)
002.5150.3030100	MAN NUR SPVR REH-SP	(872.00)	0.00	(872.00)	(2,961.00)
002.5180.3010100	AON 3A SP	(149,912.00)	0.00	(149,912.00)	(125,382.00)
002.5180.3010400	AON 4 WOOSTER SNF-CO	0.00	0.00	0.00	(3,367.00)
002.5180.3010500	AON 3A-HMO	0.00	0.00	0.00	(19,349.00)
002.5180.3030100	AON REH-SP	(137,514.00)	0.00	(137,514.00)	(55,529.00)
002.5180.3030400	AON REHAB-CO	(100,220.00)	0.00	(100,220.00)	(68,158.00)
002.5180.3030500	AON REHAB-HMO	(225,703.00)	0.00	(225,703.00)	(249,411.00)
002.5450.3010400	AON MEDICAL SERVICE SNF-CO	(362.00)	0.00	(362.00)	(80.50)
002.5450.3030500	AON MEDICAL SERVICE REH-HMO	0.00	0.00	0.00	(40.25)

Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2017		9/30/2017	9/30/2016
<b>Subtotal [14A.10] Private Pay R&amp;B - SNF Only</b>		<b>(3,902,735.00)</b>	<b>0.00</b>	<b>(3,902,735.00)</b>	<b>(2,670,618.75)</b>
<b>Subgroup : [11A.10] Prescription Drugs Medicare - Patient Days</b>					
002.5640.3010200	AON PHARMACY SNF-MC	(32,884.00)	0.00	(32,884.00)	(33,563.23)
002.5640.3010600	AON PHARMACY MEDICARE PART B- SNF	(10,143.00)	0.00	(10,143.00)	(12,315.60)
002.5640.3030200	AON PHARMACY REH-MC	(159,657.00)	0.00	(159,657.00)	(196,935.86)
002.5640.3030600	AON PHARMACY MEDICARE B - SNF REHAB	(21.00)	0.00	(21.00)	(80.50)
<b>Subtotal [11A.10] Prescription Drugs Medicare - Patient Days</b>		<b>(202,705.00)</b>	<b>0.00</b>	<b>(202,705.00)</b>	<b>(242,895.19)</b>
<b>Subgroup : [11C.10] Prescription Drugs Non-Medicare - SNF Only</b>					
002.5640.3010300	AON PHARMACY SNF-MD	(233.00)	0.00	(233.00)	(644.00)
002.5640.3010400	AON PHARMACY SNF-CO	(2,365.00)	0.00	(2,365.00)	(536.70)
002.5640.3030400	AON PHARMACY REH-CO	(88,765.00)	0.00	(88,765.00)	0.00
002.5640.3030500	AON PHARMACY REH-HMO	(110.00)	0.00	(110.00)	0.00
<b>Subtotal [11C.10] Prescription Drugs Non-Medicare - SNF Only</b>		<b>(91,473.00)</b>	<b>0.00</b>	<b>(91,473.00)</b>	<b>(1,180.70)</b>
<b>Subgroup : [112A.10] Medical Supplies Medicare - SNF Only</b>					
002.5850.3010200	AON CENTRAL SUPPLY SNF-MC	0.00	0.00	0.00	(60.00)
002.5850.3010600	AON CENTRAL SUPPLY MEDICARE PART B- SNF	(1,219.00)	0.00	(1,219.00)	(1,373.60)
002.5850.3030200	AON CENTRAL SUPPLY REH-MC	(567.00)	0.00	(567.00)	(1,470.50)
002.5850.3030600	AON CENTRAL SUPPLY MEDICARE B - SNF REHAB	(67.00)	0.00	(67.00)	0.00
<b>Subtotal [112A.10] Medical Supplies Medicare - SNF Only</b>		<b>(1,853.00)</b>	<b>0.00</b>	<b>(1,853.00)</b>	<b>(2,904.10)</b>
<b>Subgroup : [112C.10] Medical Supplies Non Medicare - SNF Only</b>					
002.5850.3010300	AON CENTRAL SUPPLY SNF-MD	(25.00)	0.00	(25.00)	(52.70)
002.5850.3010400	AON CENTRAL SUPPLY SNF-CO	(120.00)	0.00	(120.00)	(47.00)
002.5850.3030100	AON CENTRAL SUPPLY REH-SP	(50.00)	0.00	(50.00)	(38.70)
002.5850.3030400	AON CENTRAL SUPPLY REH-CO	0.00	0.00	0.00	(38.70)
002.5850.3030500	AON CENTRAL SUPPLY REH-HMO	(108.00)	0.00	(108.00)	(339.50)
<b>Subtotal [112C.10] Medical Supplies Non Medicare - SNF Only</b>		<b>(303.00)</b>	<b>0.00</b>	<b>(303.00)</b>	<b>(516.60)</b>
<b>Subgroup : [113A.10] PT Medicare - SNF Only</b>					
002.5750.3010200	AON PHYSICAL THER SNF-MC	(61,706.00)	0.00	(61,706.00)	(41,378.30)
002.5750.3010600	AON PHYSICAL THER MEDICARE PART B- SNF	(87,512.00)	0.00	(87,512.00)	(82,828.15)
002.5750.3030200	AON PHYSICAL THER REH-MC	(430,207.00)	0.00	(430,207.00)	(489,906.93)
002.5750.3030600	AON PHYSICAL THER MEDICARE B - SNF REHAB	(18,713.00)	0.00	(18,713.00)	(10,518.13)
002.5750.3100200	AON PHYSICAL THER OP-MC	(917.00)	0.00	(917.00)	0.00
<b>Subtotal [113A.10] PT Medicare - SNF Only</b>		<b>(599,055.00)</b>	<b>0.00</b>	<b>(599,055.00)</b>	<b>(624,631.51)</b>
<b>Subgroup : [113A.22] PT Medicare - Non Reimb</b>					
002.5750.3100600	AON PHYSICAL THER MEDICARE B- OUTPATIENT	(34,961.00)	0.00	(34,961.00)	(46,140.07)
<b>Subtotal [113A.22] PT Medicare - Non Reimb</b>		<b>(34,961.00)</b>	<b>0.00</b>	<b>(34,961.00)</b>	<b>(46,140.07)</b>
<b>Subgroup : [113C.10] PT Non Medicare - SNF Only</b>					
002.5750.3010100	AON PHYSICAL THER SNF-SP	(5,236.00)	0.00	(5,236.00)	(1,061.16)
002.5750.3010300	AON PHYSICAL THER SNF-MD	(27,265.00)	0.00	(27,265.00)	(20,684.76)
002.5750.3010400	AON PHYSICAL THER SNF-CO	(36,197.00)	0.00	(36,197.00)	(32,461.65)
002.5750.3010500	AON PHYSICAL THER SNF-HMO	(11,859.00)	0.00	(11,859.00)	(7,878.72)
002.5750.3030100	AON PHYSICAL THER REH-SP	(4,301.00)	0.00	(4,301.00)	0.00
002.5750.3030300	AON PHYSICAL THER REH-MD	(4,798.00)	0.00	(4,798.00)	(2,708.16)
002.5750.3030400	AON PHYSICAL THER REH-CO	(28,365.00)	0.00	(28,365.00)	(23,871.04)
002.5750.3030500	AON PHYSICAL THER REH-HMO	(65,628.00)	0.00	(65,628.00)	(77,800.30)
<b>Subtotal [113C.10] PT Non Medicare - SNF Only</b>		<b>(183,649.00)</b>	<b>0.00</b>	<b>(183,649.00)</b>	<b>(166,465.79)</b>
<b>Subgroup : [113C.22] PT Non Medicare - Non Reimb</b>					
002.5750.3100100	AON PHYSICAL THER OP-SP	(2,727.00)	0.00	(2,727.00)	(4,885.40)
002.5750.3100400	AON PHYSICAL THER OP-CO	(4,941.00)	0.00	(4,941.00)	(7,176.23)
002.5750.3100500	AON PHYSICAL THER OP-HMO	(7,163.00)	0.00	(7,163.00)	(16,789.45)
<b>Subtotal [113C.22] PT Non Medicare - Non Reimb</b>		<b>(14,831.00)</b>	<b>0.00</b>	<b>(14,831.00)</b>	<b>(28,851.08)</b>
<b>Subgroup : [114A.10] ST Medicare - SNF Only</b>					
002.5710.3010200	AON SPEECH THER SNF-MC	(15,528.00)	0.00	(15,528.00)	(12,783.80)
002.5710.3010600	AON SPEECH THER MEDICARE PART B- SNF	(43,283.00)	0.00	(43,283.00)	(50,872.25)
002.5710.3010700	AON SPEECH THER SNF-HOSPICE	(264.00)	0.00	(264.00)	0.00
002.5710.3030200	AON SPEECH THER REH-MC	(77,944.00)	0.00	(77,944.00)	(84,654.73)
002.5710.3030600	AON SPEECH THER MEDICARE B - SNF REHAB	(3,144.00)	0.00	(3,144.00)	(1,722.18)
<b>Subtotal [114A.10] ST Medicare - SNF Only</b>		<b>(140,163.00)</b>	<b>0.00</b>	<b>(140,163.00)</b>	<b>(150,012.96)</b>
<b>Subgroup : [114A.22] ST Medicare - Non Reimb</b>					
002.5710.3100600	AON SPEECH THER MEDICARE B- OUTPATIENT	(3,711.00)	0.00	(3,711.00)	(1,541.61)
<b>Subtotal [114A.22] ST Medicare - Non Reimb</b>		<b>(3,711.00)</b>	<b>0.00</b>	<b>(3,711.00)</b>	<b>(1,541.61)</b>
<b>Subgroup : [114C.10] ST Other - SNF Only</b>					
002.5710.3010100	AON SPEECH THER SNF-SP	(2,388.00)	0.00	(2,388.00)	(71.60)
002.5710.3010300	AON SPEECH THER SNF-MD	(4,186.00)	0.00	(4,186.00)	(5,902.77)
002.5710.3010400	AON SPEECH THER SNF-CO	(13,177.00)	0.00	(13,177.00)	(7,022.02)
002.5710.3010500	AON SPEECH THER SNF-HMO	(991.00)	0.00	(991.00)	(908.16)
002.5710.3030100	AON SPEECH THER REH-SP	(264.00)	0.00	(264.00)	(406.92)
002.5710.3030300	AON SPEECH THER REH-MD	(479.00)	0.00	(479.00)	(550.14)
002.5710.3030400	AON SPEECH THER REH-CO	(1,606.00)	0.00	(1,606.00)	(3,486.72)
002.5710.3030500	AON SPEECH THER REH-HMO	(12,672.00)	0.00	(12,672.00)	(14,719.15)
<b>Subtotal [114C.10] ST Other - SNF Only</b>		<b>(35,763.00)</b>	<b>0.00</b>	<b>(35,763.00)</b>	<b>(33,067.48)</b>
<b>Subgroup : [114C.22] ST Other - Non Reimb</b>					
002.5710.3100100	AON SPEECH THER OP-SP	717.00	0.00	717.00	(330.02)
002.5710.3100400	AON SPEECH THER OP-CO	(154.00)	0.00	(154.00)	(137.60)
002.5710.3100500	AON SPEECH THER OP-HMO	(1,210.00)	0.00	(1,210.00)	(154.23)
<b>Subtotal [114C.22] ST Other - Non Reimb</b>		<b>(647.00)</b>	<b>0.00</b>	<b>(647.00)</b>	<b>(621.85)</b>
<b>Subgroup : [115A.10] OT Medicare - Non Reimb</b>					
002.5780.3010200	AON OCCUP THER SNF-MC	(45,822.00)	0.00	(45,822.00)	(30,773.16)
002.5780.3010600	AON OCCUP THER MEDICARE PART B- SNF	(33,396.00)	0.00	(33,396.00)	(53,529.35)
002.5780.3030200	AON OCCUP THER REH-MC	(396,477.00)	0.00	(396,477.00)	(448,360.82)
002.5780.3030600	AON OCCUP THER MEDICARE B - SNF REHAB	(11,593.00)	0.00	(11,593.00)	(9,064.32)
002.5780.3100200	AON OCCUP THER OP-MC	(740.00)	0.00	(740.00)	0.00
<b>Subtotal [115A.10] OT Medicare - Non Reimb</b>		<b>(488,028.00)</b>	<b>0.00</b>	<b>(488,028.00)</b>	<b>(541,727.75)</b>
<b>Subgroup : [115A.22] OT Medicare - Non Reimb</b>					
002.5780.3100600	AON OCCUP THER MEDICARE B- OUTPATIENT	(4,845.00)	0.00	(4,845.00)	(5,702.20)
<b>Subtotal [115A.22] OT Medicare - Non Reimb</b>		<b>(4,845.00)</b>	<b>0.00</b>	<b>(4,845.00)</b>	<b>(5,702.20)</b>
<b>Subgroup : [115C.10] OT Non Medicare - SNF Only</b>					
002.5780.3010100	AON OCCUP THER SNF-SP	(418.00)	0.00	(418.00)	(584.10)
002.5780.3010300	AON OCCUP THER SNF-MD	(8,265.00)	0.00	(8,265.00)	(9,270.96)
002.5780.3010400	AON OCCUP THER SNF-CO	(18,366.00)	0.00	(18,366.00)	(6,380.49)
002.5780.3010500	AON OCCUP THER SNF-HMO	(9,267.00)	0.00	(9,267.00)	(6,332.20)
002.5780.3030100	AON OCCUP THER REH-SP	(1,654.00)	0.00	(1,654.00)	0.00
002.5780.3030300	AON OCCUP THER REH-MD	(737.00)	0.00	(737.00)	(2,336.48)
002.5780.3030400	AON OCCUP THER REH-CO	(26,882.00)	0.00	(26,882.00)	(17,119.32)

Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2017		9/30/2017	9/30/2016
002.5780.3030500	AON OCCUP THER REH-HMO	(58,289.00)	0.00	(58,289.00)	(86,099.10)
<b>Subtotal [115C.10] OT Non Medicare - SNF Only</b>		<b>(123,878.00)</b>	<b>0.00</b>	<b>(123,878.00)</b>	<b>(108,122.65)</b>
<b>Subgroup : [115C.22] OT Non Medicare - Non Reimb</b>					
002.5780.3030700	AON OCCUP THER HOSPICE-REHAB	0.00	0.00	0.00	(156.10)
002.5780.3100400	AON OCCUP THER OP-CO	0.00	0.00	0.00	(1,952.44)
002.5780.3100500	MAN OCCUP THER OP-HMO	(4,835.00)	0.00	(4,835.00)	(3,123.36)
<b>Subtotal [115C.22] OT Non Medicare - Non Reimb</b>		<b>(4,835.00)</b>	<b>0.00</b>	<b>(4,835.00)</b>	<b>(5,231.90)</b>
<b>Subgroup : [116A.10] Other Medicare - SNF Only</b>					
002.4020.4501020	AON DED FROM REV DFR-SNF-MC	89,702.00	0.00	89,702.00	110,195.92
002.4020.4501060	AON DED FROM REV DFR-SNF-MEDICARE B	84,657.00	0.00	84,657.00	93,258.04
002.4020.4501200	MAN DED FROM REV C/A SEQUESTRATION SNF	14,718.00	0.00	14,718.00	11,857.80
002.4020.4501260	MAN DED FROM REV MED MAN CARE SEQ SNF	0.00	0.00	0.00	90.39
002.4020.4503020	AON DED FROM REV DFR-REH-MC	487,429.00	0.00	487,429.00	540,191.01
002.4020.4503060	AON DED FROM REV DED FROM REV DFR-REH-MC-B	9,830.00	0.00	9,830.00	8,239.79
002.4020.4504090	MAN DED FROM REV BUNDLE PAYMENT C/A	(41,425.00)	0.00	(41,425.00)	39,003.00
002.5600.3010200	AON RADIOLOGY SNF-MC	(204.00)	0.00	(204.00)	(340.00)
002.5600.3010600	AON RADIOLOGY MEDICARE PART B- SNF	(136.00)	0.00	(136.00)	0.00
002.5600.3030200	AON RADIOLOGY REH-MC	(3,400.00)	0.00	(3,400.00)	(4,964.00)
002.5600.3030600	AON RADIOLOGY MEDICARE B - SNF REHAB	(136.00)	0.00	(136.00)	0.00
002.5650.3010200	AON LABORATORY SNF-MC	(109.00)	0.00	(109.00)	0.00
002.5650.3010600	AON LABORATORY MEDICARE PART B- SNF	0.00	0.00	0.00	(99.90)
002.5650.3030200	AON LABORATORY REH-MC	(1,018.00)	0.00	(1,018.00)	(769.50)
<b>Subtotal [116A.10] Other Medicare - SNF Only</b>		<b>639,910.00</b>	<b>0.00</b>	<b>639,910.00</b>	<b>796,663.35</b>
<b>Subgroup : [116A.22] Other Medicare - Non Reimb</b>					
002.4020.4510060	AON DED FROM REV DED FROM REV DFR-OP-MC-B	21,354.00	0.00	21,354.00	31,057.08
002.4020.4510260	MAN DED FROM REV MED MNG CR SEQ O/P	0.00	0.00	0.00	38.10
<b>Subtotal [116A.22] Other Medicare - Non Reimb</b>		<b>21,354.00</b>	<b>0.00</b>	<b>21,354.00</b>	<b>31,095.18</b>
<b>Subgroup : [116B.10] Other Non Medicare - SNF Only</b>					
002.4020.4501010	AON DED FROM REV DFR-SNF-SP	693.00	0.00	693.00	289.20
002.4020.4501030	AON DED FROM REV DFR-SNF-MD	5,821,149.00	0.00	5,821,149.00	6,109,586.73
002.4020.4501040	AON DED FROM REV DFR-SNF-CO	119,965.00	0.00	119,965.00	32,855.67
002.4020.4501050	AON DED FROM REV DFR-SNF-HMO	130,405.00	0.00	130,405.00	36,642.15
002.4020.4501065	AON DED FROM REV ALLOWANCE FOR MEDICAID PE	101,185.00	0.00	101,185.00	0.00
002.4020.4501170	AON DED FROM REV MEDICAID DED & COIN-SNF	14.00	0.00	14.00	148.00
002.4020.4503010	AON DED FROM REV DFR-REH-SP	70.00	0.00	70.00	132.10
002.4020.4503030	AON DED FROM REV DFR-REH-MD	63,295.00	0.00	63,295.00	53,676.96
002.4020.4503040	AON DED FROM REV DFR-REH-CO	74,440.00	0.00	74,440.00	55,801.54
002.4020.4503050	AON DED FROM REV DFR-REH-HMO	146,136.00	0.00	146,136.00	154,643.15
002.4020.4506190	MAN DED FROM REV CT PARTNERSHIP DISCOUNT	0.00	0.00	0.00	6,719.90
002.4020.4590100	AON DED FROM REV DFR-MANUAL ADJUSTMENT	0.00	0.00	0.00	(7,200.97)
002.4020.4590170	AON DED FROM REV ADMINISTRATIVE ADJUSTMENT	60,000.00	0.00	60,000.00	0.00
002.5600.3030400	AON RADIOLOGY REH-CO	(204.00)	0.00	(204.00)	(68.00)
002.5650.3010700	AON LABORATORY SNF-HOSPICE	0.00	0.00	0.00	(109.20)
002.5650.3030500	AON LABORATORY REH-HMO	0.00	0.00	0.00	(33.00)
002.5765.4000200	MAN MASSAGE THERAPY MASSAGE THERAPY	(2,685.00)	0.00	(2,685.00)	(690.00)
<b>Subtotal [116B.10] Other Non Medicare - SNF Only</b>		<b>6,514,463.00</b>	<b>0.00</b>	<b>6,514,463.00</b>	<b>6,442,394.23</b>
<b>Subgroup : [116B.22] Other Non Medicare - Non Reimb</b>					
002.4020.4501115	MAN OED FROM REV RED RATE	2,987.00	0.00	2,987.00	0.00
002.4020.4503115	MAN DED FROM REV REDUCE RAE	11,387.00	0.00	11,387.00	0.00
002.4020.4503200	MAN DED FROM REV C/A SEQUESTRATION	29,440.00	0.00	29,440.00	42,232.52
002.4020.4506220	MAN DED FROM REV SEQUESTRATION ESTIMATE	12,559.00	0.00	12,559.00	2,207.00
002.4020.4510040	AON DED FROM REV DFR-OP-CO	2,028.00	0.00	2,028.00	6,552.11
002.4020.4510050	AON DED FROM REV DFR-OP-HMO	6,929.00	0.00	6,929.00	8,396.50
002.4020.4510200	MAN DED FROM REV C/A SEQUESTRATION O/P	413.00	0.00	413.00	554.38
<b>Subtotal [116B.22] Other Non Medicare - Non Reimb</b>		<b>65,743.00</b>	<b>0.00</b>	<b>65,743.00</b>	<b>59,942.51</b>
<b>Subgroup : [1V1.03] Meals Sold - Meals</b>					
002.7000.4040703	AON FOOD SERVICE DIETARY-MEALS ON WHEELS	(22,181.00)	0.00	(22,181.00)	(19,864.00)
002.7000.4302200	AON FOOD SERVICE REV-GUEST MEALS	(46.00)	0.00	(46.00)	(185.75)
002.7000.4302300	AON FOOD SERVICE REV-CATERING	0.00	0.00	0.00	(103.50)
002.7005.4040550	AON COMMS CAFE COMMS CAFE SALES	(38,814.00)	0.00	(38,814.00)	(22,488.53)
<b>Subtotal [1V1.03] Meals Sold - Meals</b>		<b>(61,041.00)</b>	<b>0.00</b>	<b>(61,041.00)</b>	<b>(42,641.28)</b>
<b>Subgroup : [1V1.22] Meals - Non Reimb</b>					
002.7942.4302200	AON AL/FOOD SERVICE REV-GUEST MEALS	(326.00)	0.00	(326.00)	271.56
<b>Subtotal [1V1.22] Meals - Non Reimb</b>		<b>(326.00)</b>	<b>0.00</b>	<b>(326.00)</b>	<b>271.56</b>
<b>Subgroup : [1V1.10] Meals - SNF Only</b>					
002.7000.4040704	MAN FOOD SERVICE VENDING MACHINES	(1,061.00)	0.00	(1,061.00)	(950.65)
<b>Subtotal [1V1.10] Meals - SNF Only</b>		<b>(1,061.00)</b>	<b>0.00</b>	<b>(1,061.00)</b>	<b>(950.65)</b>
<b>Subgroup : [1V2.22] Rental of Rooms - Non Reimb</b>					
002.5491.4300010	AON ALSA-LOCKWD LGD ASTLVG-LEVEL OF CARE REV	(1,483.00)	0.00	(1,483.00)	(9,397.50)
002.7740.4400000	AON AL 3RD FLOOR ASSISTED LIVING 3RD FLOOR	(904,452.00)	0.00	(904,452.00)	(1,322,800.46)
002.7740.4400001	AON AL 3RD FLOOR A/L 3RD FLOOR LEVELS OF C	(13,605.00)	0.00	(13,605.00)	(90,311.62)
002.7740.4400010	MAN AL 3RD FLOOR ALIV 1ST FLOOR MRC	(214,341.00)	0.00	(214,341.00)	(205,976.00)
002.7740.4400011	MAN AL 3RD FLOOR ASST LIVING 1ST FLOOR ALS	(355,160.00)	0.00	(355,160.00)	(310,210.32)
002.7940.4300000	AON AL/ADMINISTRATI ASSISTED LVG-MRC REVENUE	(1,036,566.00)	0.00	(1,036,566.00)	(1,265,145.35)
002.7940.4300010	AON AL/ADMINISTRATI ASTLVG-LEVEL OF CARE REV	(394,824.00)	0.00	(394,824.00)	(526,075.60)
002.7944.4302310	AON AL/FACILITY MGT LOCKWOOD LODGE ANCILLARY	(5,325.00)	0.00	(5,325.00)	(8,392.43)
<b>Subtotal [1V2.22] Rental of Rooms - Non Reimb</b>		<b>(2,925,756.00)</b>	<b>0.00</b>	<b>(2,925,756.00)</b>	<b>(3,738,309.28)</b>
<b>Subgroup : [1V5.22] Interest - Non Reimb</b>					
002.4010.4110000	AON OTH OPER REV INTEREST INCOME	(10.00)	0.00	(10.00)	(45.91)
<b>Subtotal [1V5.22] Interest - Non Reimb</b>		<b>(10.00)</b>	<b>0.00</b>	<b>(10.00)</b>	<b>(45.91)</b>
<b>Subgroup : [1V7.22] Barber, coffee, etc - Non Reimb</b>					
002.6250.4302900	AON HAIR SALON REV-HAIR SALON	(97,534.00)	0.00	(97,534.00)	(98,301.63)
<b>Subtotal [1V7.22] Barber, coffee, etc - Non Reimb</b>		<b>(97,534.00)</b>	<b>0.00</b>	<b>(97,534.00)</b>	<b>(98,301.63)</b>
<b>Subgroup : [1V8.45] Other - Expenses</b>					
002.4010.4025000	MAN OTH OPER REV REBATE CREDIT CARDS	0.00	0.00	0.00	(536.10)
002.4010.4065100	AON OTH OPER REV ORDER OF EASTERN STAR	(34,620.00)	0.00	(34,620.00)	0.00
002.8000.4020010	MAN ADMINISTRATION REBATES-GROUP PURCHASING	0.00	0.00	0.00	(1,143.27)
<b>Subtotal [1V8.45] Other - Expenses</b>		<b>(34,620.00)</b>	<b>0.00</b>	<b>(34,620.00)</b>	<b>(1,879.37)</b>
<b>Subgroup : [1V8.02] Other - Sft</b>					
002.7100.8000001	AON ENVIR SVCS INC/EXP REC-FR DONATN I/C	0.00	0.00	0.00	(1,579.16)
002.7945.4302400	AON AL/ENVIRON SVCS REV-HOUSEKEEPING	0.00	0.00	0.00	(80.00)
<b>Subtotal [1V8.02] Other - Sft</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,659.16)</b>
<b>Subgroup : [1V8.42] Other - Accum Costs</b>					
002.6150.8000001	AON SPIRITUAL SVCS INC/EXP REC-FR DONATN I/C	0.00	0.00	0.00	(2,599.98)
002.7000.6050100	AON FOOD SERVICE NOURISHMENT/REFRESHMENTS	(74,619.00)	0.00	(74,619.00)	(66,383.11)

Client **Masonicare of Newtown**  
 Engagement **Medical - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **A.02 - Grouped TB**

Account	Description	ADJ	RJE	FINAL	1st PP-FINAL
		9/30/2017		9/30/2017	9/30/2016
002.7000.6050400	AON FOOD SERVICE INTERNAL CATERING-REMBUR	0.00	0.00	0.00	(476.50)
<b>Subtotal [IV8.42] Other - Accum Costs</b>		<b>(74,619.00)</b>	<b>0.00</b>	<b>(74,619.00)</b>	<b>(69,459.59)</b>
<b>Subgroup : [IV8.41] Other - Non Salary Expenses</b>					
002.4010.4050000	AON OTH OPER REV PURCHASE DISCOUNTS	0.00	0.00	0.00	(0.53)
<b>Subtotal [IV8.41] Other - Non Salary Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.53)</b>
<b>Subgroup : [IV8.33] Other - Capacity</b>					
002.7944.4402310	AON AL/FACILITY MGT 3TD FLOOR ANCILLARY REVEN	(2,850.00)	0.00	(2,850.00)	(3,666.60)
<b>Subtotal [IV8.33] Other - Capacity</b>		<b>(2,850.00)</b>	<b>0.00</b>	<b>(2,850.00)</b>	<b>(3,666.60)</b>
<b>Subgroup : [IV8.22] Other - Non Reimb</b>					
002.5000.8000001	MAN NURSING ADMIN INC/EXP REC-FR DONATN I/C	(17,621.00)	0.00	(17,621.00)	(13,956.46)
002.5640.3010100	AON PHARMACY SNF-SP	(69.00)	0.00	(69.00)	0.00
002.7000.6050250	AON FOOD SERVICE FOOD-BEVERAGES -NONREIM	0.00	0.00	0.00	(379.88)
002.7000.6050300	AON FOOD SERVICE INTERNAL CATERING-NONREIM	(36,998.00)	0.00	(36,998.00)	(22,930.17)
002.7940.4302801	AON AL/ADMINISTRATI REV-PET FEES	(1,000.00)	0.00	(1,000.00)	0.00
002.7940.4302950	AON AL/ADMINISTRATI REV-ADMINISTRATION	(100.00)	0.00	(100.00)	(0.65)
002.8000.8000001	AON ADMINISTRATION INC/EXP REC-FR DONATN I/C	(2,550.00)	0.00	(2,550.00)	(2,650.00)
<b>Subtotal [IV8.22] Other - Non Reimb</b>		<b>(58,358.00)</b>	<b>0.00</b>	<b>(58,358.00)</b>	<b>(39,917.16)</b>
<b>Subgroup : [IV8.10] Other - SNF Only</b>					
002.5045.4100078	MAN 2ND FLOOR REBATE--	(1,369.00)	0.00	(1,369.00)	(1,369.58)
002.5055.4100078	AON 3B REBATE--	(1,369.00)	0.00	(1,369.00)	(1,369.58)
002.5180.4100078	AON REHAB REBATE--	(1,370.00)	0.00	(1,370.00)	(1,369.58)
002.6200.8000001	AON RECREATION INC/EXP REC-FR DONATN I/C	(21,292.00)	0.00	(21,292.00)	(17,554.65)
<b>Subtotal [IV8.10] Other - SNF Only</b>		<b>(25,400.00)</b>	<b>0.00</b>	<b>(25,400.00)</b>	<b>(21,663.37)</b>
<b>Subgroup : [IV8.15] Other - Salary %</b>					
002.8150.4025083	MAN HUMAN RESOURCES LOST BADGE REVENUE	(10.00)	0.00	(10.00)	0.00
<b>Subtotal [IV8.15] Other - Salary %</b>		<b>(10.00)</b>	<b>0.00</b>	<b>(10.00)</b>	<b>0.00</b>
<b>Total [30] Statement of Revenue</b>		<b>(17,579,752.00)</b>	<b>0.00</b>	<b>(17,579,752.00)</b>	<b>(18,155,782.14)</b>
<b>Group : [32] Liabilities and Equity</b>					
<b>Subgroup : [32.01] Accounts Payable</b>					
002.2010.2010000	AON ACCOUNTS PAYABLE-SYSTEM	(220,558.00)	0.00	(220,558.00)	(124,609.76)
002.2010.2010001	AON ACCOUNTS PAYABLE-MANUAL	(255,198.00)	0.00	(255,198.00)	(384,317.72)
<b>Subtotal [32.01] Accounts Payable</b>		<b>(475,756.00)</b>	<b>0.00</b>	<b>(475,756.00)</b>	<b>(508,927.48)</b>
<b>Subgroup : [32.02] Accrued Payroll</b>					
002.2015.2040000	AON PAYROLL-LIABILITY	0.00	0.00	0.00	(96,624.60)
002.2015.2050100	MAN FICA AND MED VAC ACC	(29,224.00)	0.00	(29,224.00)	(28,345.38)
002.2015.2051000	AON ACCRUED VACATION	(382,013.00)	0.00	(382,013.00)	(381,033.61)
<b>Subtotal [32.02] Accrued Payroll</b>		<b>(411,237.00)</b>	<b>0.00</b>	<b>(411,237.00)</b>	<b>(486,003.59)</b>
<b>Subgroup : [32.03] Accrued Payroll Taxes Payable</b>					
002.2015.2052650	AON CANCER INSURANCE	(213.00)	0.00	(213.00)	(229.25)
002.2015.2052655	MAN ACCIDENT	(98.00)	0.00	(98.00)	(102.06)
002.2015.2052675	MAN CRITICAL ILLNESS INS	(125.00)	0.00	(125.00)	(141.94)
002.2015.2052800	AON LOAN 401K	(1,331.00)	0.00	(1,331.00)	(726.82)
002.2015.2060200	AON ACCRUED-SUI-STATE UMEMPLOYMT	0.00	0.00	0.00	(88,119.00)
002.2015.2070100	AON FICA	(19,688.00)	0.00	(19,688.00)	(16,680.78)
002.2015.2070101	AON FICA-MEDICARE	(4,804.00)	0.00	(4,804.00)	(3,918.82)
002.2015.2070200	AON FIT-WITHHOLDING TAX PAYABLE	(17,273.00)	0.00	(17,273.00)	(14,039.17)
002.2015.2070501	AON EMPLOYEES - "401K"	(8,496.00)	0.00	(8,496.00)	(6,888.65)
002.2015.2070507	AON 3% MATCH	(4,629.00)	0.00	(4,629.00)	(4,140.52)
002.2015.2070508	MAN ROTH	(517.00)	0.00	(517.00)	(267.40)
002.2015.2070510	MAN HSA	(14,257.00)	0.00	(14,257.00)	(4,262.41)
002.2015.2070700	AON GARNISHMENTS CLEARING	(809.00)	0.00	(809.00)	0.00
002.2015.2070950	AON ANNUAL APPEAL	0.00	0.00	0.00	(39.00)
002.2015.2071300	AON CT INCOME TAX WITHHELD	(5,537.00)	0.00	(5,537.00)	(4,308.72)
<b>Subtotal [32.03] Accrued Payroll Taxes Payable</b>		<b>(77,577.00)</b>	<b>0.00</b>	<b>(77,577.00)</b>	<b>(123,864.54)</b>
<b>Subgroup : [32.04] Medicare Final Settlement Payable</b>					
002.2020.2100100	MAN SETTLEMENT-MEDICAID	(76,419.00)	0.00	(76,419.00)	(16,418.65)
<b>Subtotal [32.04] Medicare Final Settlement Payable</b>		<b>(76,419.00)</b>	<b>0.00</b>	<b>(76,419.00)</b>	<b>(16,418.65)</b>
<b>Subgroup : [32.05] Accrued Expenses</b>					
002.2010.2010010	AON ACCRUED A/R CREDIT BALANCES	(78,955.00)	0.00	(78,955.00)	(61,034.00)
002.2010.2010058	MAN DUE TO REMEDY	33,456.00	0.00	33,456.00	0.00
002.2010.2010060	MAN CL & P LOAN PAYABLE FOR MAN	(4,333.00)	0.00	(4,333.00)	(24,833.42)
002.2010.2010100	AON ACCRUED LIABILITIES	(15,673.00)	0.00	(15,673.00)	(18,684.82)
002.2010.2010300	AON ACCRUED-REAL ESTATE TAXES	0.00	0.00	0.00	1,534.11
002.2010.2010400	AON REFUNDS	(456.00)	0.00	(456.00)	(18,343.97)
002.2010.2010500	AON UNCLAIMED CHECKS	0.00	0.00	0.00	16,340.63
002.2010.2010600	AON ACCRUED-PROVIDER TAX	(208,412.00)	0.00	(208,412.00)	(215,433.98)
002.2010.2011000	MAN ACCRUED/AUDITING FEES	(15,212.00)	0.00	(15,212.00)	(14,396.30)
002.2017.2400301	AON SECURITY DEPOSIT ACCRUED INTER	(3,866.00)	0.00	(3,866.00)	(3,905.15)
002.2017.2401585	MAN SECURITY DEPOSIT	(158,805.00)	0.00	(158,805.00)	(310,285.67)
002.2017.2401900	AON RESIDENT COUNCIL FND	(3,901.00)	0.00	(3,901.00)	(3,901.11)
002.2017.2403800	AON DUE TO SCHOLARSHIP	(10,634.00)	0.00	(10,634.00)	(10,404.07)
002.2025.2350000	AON LIAB FOR FIDUCIARY FUNDS	0.00	0.00	0.00	(4,355.41)
<b>Subtotal [32.05] Accrued Expenses</b>		<b>(466,791.00)</b>	<b>0.00</b>	<b>(466,791.00)</b>	<b>(667,903.16)</b>
<b>Subgroup : [32.06] Other Long Term Liabilities</b>					
002.1030.1250400	AON INTERCOMPANY-AON/MC	(5,666.00)	0.00	(5,666.00)	0.00
002.2022.2010033	MAN GENERAL RESERVE	(46,864.00)	0.00	(46,864.00)	(14,892.15)
002.2025.2350100	AON LIAB FOR PERSONAL FUNDS	(86,420.00)	0.00	(86,420.00)	(62,605.91)
002.2025.2350200	AON APPLIED INCOME LIABILITY	(1,660.00)	0.00	(1,660.00)	4,989.55
002.2051.2300000	AON ASBESTOS REMOVAL	(224,433.00)	0.00	(224,433.00)	(144,429.30)
<b>Subtotal [32.06] Other Long Term Liabilities</b>		<b>(365,043.00)</b>	<b>0.00</b>	<b>(365,043.00)</b>	<b>(216,937.81)</b>
<b>Subgroup : [32.07] Net Worth</b>					
002.2900.2992100	AON SURPLUS	(9,943,401.00)	0.00	(9,943,401.00)	(9,765,572.24)
<b>Subtotal [32.07] Net Worth</b>		<b>(9,943,401.00)</b>	<b>0.00</b>	<b>(9,943,401.00)</b>	<b>(9,765,572.24)</b>
<b>Total [32] Liabilities and Equity</b>		<b>(11,816,224.00)</b>	<b>0.00</b>	<b>(11,816,224.00)</b>	<b>(11,785,627.47)</b>
<b>Sum of Account Groups</b>		<b>44.00</b>	<b>0.00</b>	<b>44.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>		<b>44.00</b>	<b>0.00</b>	<b>44.00</b>	<b>0.00</b>

Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB**  
 Workpaper: **H.02 - Reclassifying Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries</b>				
<b>Reclassifying Journal Entries JE # 1</b>				
To reclass Administrator Salary				
002 8000 5018000	AON ADMINISTRATION S&W-SALARY		174,985.00	
002 8000 5000001	AON ADMINISTRATION S&W-PRODUCTIVE			174,985.00
<b>Total</b>			<b>174,985.00</b>	<b>174,985.00</b>
<b>Reclassifying Journal Entries JE # 2</b>				
To reclass DON/ADON salaries				
002 5000 5000000	AON NURSING ADMIN SALARIES & WAGES		264,543.00	
002 5000 5000001	AON NURSING ADMIN S&W-PRODUCTIVE			149,640.00
002 5000 5000001	AON NURSING ADMIN S&W-PRODUCTIVE			114,903.00
<b>Total</b>			<b>264,543.00</b>	<b>264,543.00</b>
<b>Reclassifying Journal Entries JE # 3</b>				
Depreciation Reclass				
7A.22	Land Improvements Non Reimb		8,898.00	
7B.10	Building & Building Improvements SNF Only		43,985.00	
7B.22	Building & Building Improvements Non Reimb		71,391.00	
7C.10	Non-Movable SNF Only		347,567.00	
7C.22	Non-Movable Non Reimb		294,083.00	
7D.10	Movable SNF Only		143,758.00	
002 7940 6800000	AON AL/ADMINISTRATI DEPRECIATION			243,236.00
002 8700 6800000	AON DEPRECIATION DEPRECIATION			666,446.00
002 7736 6800000	MAN FACILITIES MANA DEPRECIATION			
<b>Total</b>			<b>909,682.00</b>	<b>909,682.00</b>
<b>Reclassifying Journal Entries JE # 4</b>				
Reclass expenses not related to dues				
002 7943 5300100	AON AL/RECREATION MEMBERSHIP & DUES		630.00	
002 8300 6000400	MAN EDUC/LIBRARY EDUCATION/SEMINAR		37.00	
002 7940 5300100	AON AL/ADMINISTRATI MEMBERSHIP & DUES			630.00
002 8300 5300100	AON EDUC/LIBRARY MEMBERSHIP & DUES			37.00
<b>Total</b>			<b>667.00</b>	<b>667.00</b>
<b>Reclassifying Journal Entries JE # 5</b>				
To reclass renovations to tie to prior year report				
002 1045 1502000	AON BUILDINGS		1,697,225.00	
002 1045 1502200	AON BUILDING SERVICES			1,697,225.00
<b>Total</b>			<b>1,697,225.00</b>	<b>1,697,225.00</b>
<b>Reclassifying Journal Entries JE # 6</b>				
To reclass Contracted OT based on therapy treatments				
002 5780 5106300	AON OCCUP THER SUPPLIES-PATIENT MEDICAL		204,752.00	
002 5780 5700000	AON OCCUP THER PROFESSIONAL FEES			204,752.00
<b>Total</b>			<b>204,752.00</b>	<b>204,752.00</b>
<b>Reclassifying Journal Entries JE # 7</b>				
To record client adjustments to fixed asset accounts				
002 1045 1502200	AON BUILDING SERVICES		2,080.00	
002 1045 1502200	AON BUILDING SERVICES		13,470.00	
002 1045 1502200	AON BUILDING SERVICES		1,695.00	
002 1045 1502200	AON BUILDING SERVICES		39,083.00	
002 1045 1502200	AON BUILDING SERVICES		132.00	
002 1045 1502200	AON BUILDING SERVICES		1.00	
002 1045 1503200	AON MAJOR MOVABLE EQUIPMENT		1,695.00	
002 1045 1503200	AON MAJOR MOVABLE EQUIPMENT		2,080.00	
002 1045 1503200	AON MAJOR MOVABLE EQUIPMENT		1,850.00	
002 1045 1503300	AON COMPUTER SYSTEMMIS		2,469.00	
002 1046 1692300	AON RES FOR DEPR-BUILDING SVCS		13,470.00	
002 8000 5604525	AON ADMINISTRATION NON REIMBURSEABLE		39.00	
002 1045 1502200	AON BUILDING SERVICES			1,695.00
002 1045 1502200	AON BUILDING SERVICES			2,080.00
002 1045 1502200	AON BUILDING SERVICES			13,470.00
002 1045 1502200	AON BUILDING SERVICES			39.00
002 1045 1503200	AON MAJOR MOVABLE EQUIPMENT			2,080.00
002 1045 1503200	AON MAJOR MOVABLE EQUIPMENT			1,695.00
002 1045 1503300	AON COMPUTER SYSTEMMIS			39,083.00
002 1045 1503300	AON COMPUTER SYSTEMMIS			1.00
002 1046 1692300	AON RES FOR DEPR-BUILDING SVCS			13,470.00
002 8000 5500000	AON ADMINISTRATION REPAIRS & MAINTENANCE			2,469.00
002 8000 5604525	AON ADMINISTRATION NON REIMBURSEABLE			1,850.00
002 8700 6800000	AON DEPRECIATION DEPRECIATION			132.00
<b>Total</b>			<b>78,064.00</b>	<b>78,064.00</b>
<b>Total Reclassifying Journal Entries</b>			<b>3,329,918.00</b>	<b>3,329,918.00</b>
<b>Total All Journal Entries</b>			<b>3,329,918.00</b>	<b>3,329,918.00</b>

Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.04 - TB-CCNH**  
 Workpaper: **H.03 - CCNH RJE Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entry</b>				
<b>Reclassifying Journal Entry JE # 1</b>				
Reclass expenses recorded in the dues account to the proper lines on the cost report				
16M8A	Dues to Chamber of Commerce		200.00	
16M8.10	Dues and Membership Fees to Professional Associations - SNF	E.01		200.00
16M13.45	Other - Expenses			
16M8.15	Dues and Membership Fees to Professional Associations - Salary %			
<b>Total</b>			<u>200.00</u>	<u>200.00</u>
	<b>Total Reclassifying Journal Entry</b>		<u>200.00</u>	<u>200.00</u>
	<b>Total All Journal Entries</b>		<u>200.00</u>	<u>200.00</u>



Client: **Masonicare of Newtown**  
 Engagement: **Medicaid - Masonicare of Newtown 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.05 - TB-Other**  
 Workpaper: **H.04 - Other RJE Report**

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entry</b>				
<b>Reclassifying Journal Entry JE # 1</b>				
To allocate RN salaries to Direct Care and Admin				
10-A12B2.22	RNs - Administrative	I.01	23,446.00	
10-A12B1.22	RNs - Direct Care			23,446.00
<b>Total</b>			<u>23,446.00</u>	<u>23,446.00</u>
<b>Reclassifying Journal Entry JE # 2</b>				
Reclass Chamber of Commerce Dues				
16M8A	Dues to Chamber of Commerce	E.01	534.00	
16M8 22	Dues and Membership Fees to Professional Associations - Non Reim			534.00
<b>Total</b>			<u>534.00</u>	<u>534.00</u>
<b>Total Reclassifying Journal Entry</b>			<u>23,980.00</u>	<u>23,980.00</u>
<b>Total All Journal Entries</b>			<u>23,980.00</u>	<u>23,980.00</u>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2  
 Prepared By: MAN  
 Reviewed By:  
 Workpaper Date: 1/25/2017  
 Run Date: 1/25/2017

Provider Name: Masonicare of Newtown  
 Provider Number: 000010207  
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

**PURPOSE:** To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

**Conclusion:**